

Form STC 12:36

WEST VIRGINIA COAL PRODUCER/OPERATOR RETURN INSTRUCTIONS

PLEASE NOTE: THESE INSTRUCTIONS ARE TO ASSIST YOU IN THE PREPARATION OF THE TAX RETURN. THEY ARE NOT A SUBSTITUTE FOR TAX LAW AND REGULATIONS
THIS RETURN MUST BE COMPLETED FOR EACH SEAM IN A PERMIT BY JURISDICTION

Check list

Please fill the check list page out for each return filed.

Header

PRODUCER/OPERATOR NAME	Name of producer or the party that holds the permit bond
MINE NAME	Name of the mine
ADDRESS, CITY, STATE, ZIP CODE	Address of the producer/original permit holder's primary office or corporate tax office
PRODUCER EMAIL	Email address of producer
DBA ATTN AGENT/ PREPARER	Name of the preparer of this return and/or agent to be contacted for additional information or comments
DBA AG PHONE	Phone number of the preparer
ADDRESS, CITY, STATE, ZIP CODE	Address of the preparer if different than company address
EMAIL	Email address of the preparer

SCHEDULE 1: MINE INFORMATION

1 JUR (COUNTY) NUMBER	Name of the county in which the mine/seam is located
2 NRA NUMBER	The NRA number must be included on all coal returns. This is a 10 digit number. The first two digits are the district, the next two digits identify the seam, and the last 6 digits are the permit number. You may request your NRA numbers via Tax PTDMinedMinerals@wv.gov
3 MSHA NUMBER	Mine Safety and Health Administration number for the mine. All mines are required to have an MSHA mine identification number.
4 SEAM (COAL BED NAME)	Identify the coal bed name as reported in the Department of Energy/Office of Miner's Health, Safety, and Training permit application. <i>Note: One Seam per return</i>
5 OPERATION TYPE	Type of Operation. Deep is underground. Surface is strip, MTR, Auger, or Highwall miner
6 PERMIT NUMBER	<i>Provide permit number under which production is reported to the DEP and Office of Miner's Health, Safety, and Training. This is a 6 digit number that starts with S, D, or U. Note: Federal MSHA number should NOT be provided here.</i>
7 OPEN DATE	Please enter the date that the first ton of coal was severed
8-9 CLOSED DATE/ REASON FOR CLOSURE	If operation is temporarily closed, not the date the mine was closed and put all mineable acreage in reserve status. Please include the reason for closure.
10 MULTI JUR	If the mine is in multiple counties, please mark with a Y. If not, mark with an N or leave blank.
11 JUR INCLUDED	Please list all counties that are included in the mining operation.

SCHEDULE 2: PRODUCTION INFORMATION

12 TOTAL PERMITTED ACREAGE (OPERATIONAL)	Total property acreage associated with the mine operation as of 12/31/2025. <i>Note: This number must match the total permitted acreage of all parcels from Schedule 3</i> Active Acres + Reserve Acres + Unmineable + Mined Out + Barren = Total Operational Acreage
13 MINEABLE ACREAGE REMAINING	Based on calendar year being reported, list in acres, out to hundredth of an acre, the acreage of coal that may be mined using generally accepted mining practices and suitable equipment. If mineable acreage status has changed, please include in comments supplemental document.
14-15 TONNAGE/ MONTHS IN PRODUCTION (CURRENT YEAR)	Please list annual production tonnage and number of months in production for calendar year being reported to the Office of Miner's Health Safety, and Training.
16 THICKNESS 3 YEAR AVERAGE	Please list the three year average of the logical mining unit thickness in feet (out to hundredths) for all visible coal resources, and include any non-coal partings. Do NOT include ROOF or FLOOR ROCK removed with coal. This is the average of the three most recent years of production. (2025 Thickness+ 2024 Thickness + 2023 Thickness/3 = Thickness average)
17-19 2025/2024/2023 THICKNESS	2025, 2024, and 2023 Logical Thickness
20 RECOVERY RATE	Clean coal recovery rate Clean Tons / (Acres mined x Current year logical thickness x 1800)
21 AVERAGE ACRES MINED	See WV Legislative Rule § 110-11-4.1.3a&b "...the three most recent calendar years preceding the July 1 assessment date; and if production has not occurred in either the second or third most recent years, the arithmetic means of the available one or two years production shall be used". Total Annual Production/ Average Logical Thickness x 1800 Density x Recovery Rate

22 ESTIMATED MINE LIFE	Maximum life for underground mines is 15 years. Maximum life for surface mines is 5 years. Mineable Acres/Average Annual Acres Mined = Estimated Mine Life
23-24 PERCENT SOLD STEAM / METALLURGICAL	Indicate to the nearest whole percent of coal production for the calendar year that was sold on the steam market and the metallurgical market. Note: The sum must equal 100%
25 CALCULATED ACTIVE ACRES	Per active coal bed this tax year, please list calculated active acres required. Average Acres Mined x Mined Life = Calculated Active Acres Required
26 CALCULATED RESERVE ACRES	Per active coal bed this tax year, please list calculated reserve acres required. Total Mineable Acres - Calculated Active Acres Required = Calculated Reserve acres required
27 TOTAL UNMINEABLE ACRES	Once a coal bed is permitted as mining property it is considered mineable regardless of coal bed thickness; problem areas such as bad roof, sandstone channels, valley fills, etc. should be highlighted and numbered on the Map included herewith. <i>NOTE: All unmineable acreage must have accompanying documentation matching each highlighted and numbered problem area shown on the map. Include drill hole records and locations, and other pertinent mapping for areas and determination of unmineable.</i>
28 TOTAL MINED OUT ACRES	Acreage of properties where coal is owned, but the coal bed has been depleted by prior mining operations. This includes support pillars, barriers and other areas that are restricted by permitting regulations.
29 TOTAL BARREN ACRES	Acreage of properties where coal is owned but the coal bed does not exist because of erosion, wash-out, non deposition, etc
30-34 TOTALS FROM SCHEDULE 3	Total Active, Reserve, Unmineable, Mined Out, and Barren Acres from all parcels on all pages of schedule 3.
35 TOTAL PERMITTED ACREAGE	Copy from line 12
36 TOTAL PERMITTED ACREAGE ALL PARCELS	Add up all permitted acreage from all pages of schedule 3

SCHEDULE 3: PARCEL INFORMATION

MAP LEGEND NUMBER	This is a unique identifier that corresponds to a specific parcel on the map provided with the filing. <i>Note: This is not required for Tax Year 2027</i>
JUR (COUNTY) NUMBER	County number for the county in which the mine/seam is located
NRA NUMBER	NRA number from schedule 1: Mine Information
PARCEL NUMBER	18 digit number, including district, as listed in the Assessor's land book. Failure to provide the assessor's landbook ID for parcel(s) included in the mining operation will result in the appraisal (s) being placed on the producer. Do NOT truncate parcel IDs or provide surface parcels. <u>District number</u> : 2 digit code, set by the county for taxing districts 00-99. <u>Map Number</u> : 4 digit map number from surface maps (must include any leading spaces). <u>Parcel</u> : 4 digit number with zeros as default <u>SBPCL</u> (subparcel): 4 digit subparcel number with use of leading zeros. <u>SPID</u> (Special ID): 4 digit number with zeros as default.
OWNER SEQUENCE NUMBER	Owner sequence number is a 3 digit number designated by the Assessor's landbook for each owner of a parcel.
OWNERSHIP PERCENT	List all ownership percents per parcel, totalling 100%. <i>Note: For multiple owner parcels, all owners must be reported. Do not divide ownership into the acreage.</i>
LAST NAME/ FIRST NAME	Last name and first name of the parcel owner
MAILING ADDRESS, CITY, STATE, ZIP	Mailing address of the parcel owner
ACTIVE ACRES	Active acres (permitted) per coal bed per parcel per owner sequence. If any mining has taken place in the calendar year, the parcel must have some active acres. The total of all parcels must match schedule 2 active acres.
RESERVE ACRES	Reserve acres (permitted) per coal bed per parcel per owner sequence. Note: Legislative Rule § 110-11 - If the mine is not in production (or for the mineable acres that fall outside the default mine life) the acreage must be reported in a permitted reserve status.
MINEABLE ACRES	Mineable acres is active acres + reserve acres = mineable acres per coal bed per parcel
UNMINEABLE ACRES	Unmineable acres per coal bed per parcel
MINED OUT ACRES	Mined out acres per coal bed per parcel
BARREN ACRES	Barren acres per coal bed per parcel
TOTAL PERMITTED PROPERTY ACRES	Active acres (permitted) + Reserve Acres (permitted) + Unmineable Acres + Mined Out Acres + Barren Acres = Total Permitted Property Acres Every parcel total permitted property acres should add to match the schedule 2 permitted property acres

SCHEDULE 4

Quality Data Information	Submit FOB spot and/or contract prices and quality information for any of the 4 categories that apply. <i>This is kept confidential. See the West Virginia Legislative Rule § 110-11-4.1.6</i>
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