



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Schedule E – Report of Coal Production

Enter the name(s) of each county you produced coal, the appropriate FIPS code for that county, and tons of coal produced (round to the nearest whole ton).

Tax Computation

- Line 1.** Enter the gross value of non-thin seam coal severed in column 1, multiply by the rate in column 2, and enter the tax due in column 3.
- Line 2.** Enter the value added from processed coal in column 1, multiply by the rate in column 2, and enter the tax due in column 3.
- Line 3.** Enter the gross value of qualified thin seam coal 37”-45” severed in column 1, multiply by the rate in column 2, and enter the tax due in column 3.
- Line 4.** Enter the gross value of qualified thin seam coal less than 37” severed in column 1, multiply by the rate in column 2, and enter the tax due in column 3.
- Line 5.** Enter the gross value of steam coal severed in column 1, multiply by the rate in column 2, and enter the tax due in column 3.
- Line 6.** Enter total credits being claimed (Annual exemption of \$41.67 per month, Investment Credits, and Disaster Repair and Recovery Credits – must include *Worksheet for Estimated Return*).
- Line 7.** Add Lines 1 through 5, subtract Line 6. This is the total tax due.