

**WEST VIRGINIA STATE TAX DEPARTMENT**

TAX ACCOUNT ADMINISTRATION DIVISION

PO BOX 773

CHARLESTON, WV 25323

PHONE: (304) 558-3333

**NOTICE REGARDING YOUR ANNUAL HEALTH CARE PROVIDER TAX RETURN**

(West Virginia Code § 11-27)

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The following tax rates will apply to the Broad Based Health Care Related Taxes for gross proceeds reportable from **July 1, 2010 through September 30, 2015.**

LINE CODE	1	Ambulatory Surgical	1.75%
LINE CODE	2	Independent Lab & X-Ray Services	5%
LINE CODE	3	Inpatient Hospital services	2.5%
LINE CODE	4	Intermediate Care Facilities for The Mentally Retarded	5.5%
LINE CODE	5	Nursing Facility Services (nursing homes)	5.5%
LINE CODE	6	Outpatient Hospital Services	2.5%

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