

**APPLICATION FOR POST-COAL MINE  
SITE BUSINESS CREDIT**

(FOR PERIODS ON OR AFTER JANUARY 1, 2020)

AN APPLICATION MUST BE FILED FOR EACH YEAR IN WHICH INVESTMENT FOR PURPOSES OF THE POST-COAL MINE SITE BUSINESS CREDIT IS PLACED IN SERVICE OR USE.

**SECTION A: BUSINESS IDENTIFICATION**

1	BUSINESS NAME				WV TAX ID				ENTITY TYPE		
2	TAXPAYER FIRST NAME				TAXPAYER LAST NAME						
<b>TAX PERIOD</b>											
3	BEGINNING				ENDING						
		MM	DD	YYYY		MM	DD	YYYY			
ADDRESS											
4	CITY					STATE			ZIP		
5	APPLICATION IS HEREBY MADE TO THE TAX COMMISSIONER OF WEST VIRGINIA FOR ALLOWANCE OF POST-COAL MINE SITE BUSINESS CREDIT WITH RESPECT TO QUALIFIED CAPITAL EXPENDITURES PLACED IN SERVICE OR USE DURING THE APPLICANT'S TAX YEAR ENDING :										
		MM	DD	YYYY							
6	HAS THE ABOVE NAMED BUSINESS ENTITY BENEFITED FROM OTHER STATE ECONOMIC DEVELOPMENT PROGRAMS OR INCENTIVES THAT RESULTED IN A REDUCTION OF THEIR INCOME TAX LIABILITY?					<input type="checkbox"/> YES, IF YES, THE BUSINESS IS <b>NOT</b> ELIGIBLE FOR THIS CREDIT.			<input type="checkbox"/> NO		

**SECTION B: PRINCIPAL BUSINESS LOCATION IN WEST VIRGINIA**

ADDRESS OF PRINCIPAL BUSINESS LOCATION IN WEST VIRGINIA												
7	CITY					STATE			ZIP			
8	DATE OF INITIAL LOCATION OF PRINCIPAL PLACE OF BUSINESS AT SITE (CREDIT CAN ONLY BE EARNED DURING THE FIRST FIVE YEARS AFTER INITIAL LOCATION)							DATE MINING ACTIVITY AT SITE CEASED				
		MM	DD	YYYY		MM	DD	YYYY				
9	NAME OF FORMER MINE SITE							LAST ISSUES COAL PERMIT #				
ADDRESS OF PHYSICAL LOCATION OF MINE SITE												
10	CITY					STATE			ZIP			
11	DESCRIBE ANY USE OF SITE AFTER MINING ACTIVITY CEASED											
12	INVESTMENT YEAR		AMOUNT		NUMBER OF FULL-TIME EMPLOYEES							
13	GENERAL DESCRIPTION OF QUALIFIED INVESTMENT											

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

SIGNATURE OF TAXPAYER			NAME OF TAXPAYER (PRINT OR TYPE)			TITLE			DATE		
SIGNATURE OF PREPARPER OTHER THAN TAXPATER				ADDRESS				DATE			
PERSON TO CONTACT CONCERNING THIS RETURN							TELEPHONE				

DO NOT ATTACH THE APPLICATION TO YOUR ANNUAL RETURN. RETURN THE COMPLETED APPLICATION TO THE WEST VIRGINIA STATE TAX DEPARTMENT  
PO BOX 1202  
CHARLESTON WV 25324-1202.

IF YOU HAVE ANY QUESTIONS OR NEED FURTHER INFORMATION REGARDING THIS APPLICATION, TELEPHONE (304) 558-3333, OR TOLL FREE TO 1-800-WVA-TAXS (1-800-982-8297).

