BUSINESS & OCCUPATION TAX ESTIMATE FOR ELECTRIC POWER

BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE SCHEDULE A

1. Gross Tax from Schedule A (Line 11) [ ]
   2a. Credit for Electric Utilities Rate Reduction [ ]
   2b. Industrial Expansion or Revitalization Credit [ ]
   2c. Economic Opportunity Tax Credit [ ]
   2d. Windmill Credit [ ]

3. Total Credit (Add Lines 2a through 2d) (Attach appropriate schedules) [ ]
4. Adjusted Tax (Line 1 minus Line 3) [ ]
5. Less exemption of $500.00/year, $41.67/month, or $1.37/day [ ]
6. Balance of Tax Due [ ]

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

(Signature of Taxpayer) ____________________________ (Name of Taxpayer - Type or Print) ____________________________ (Title) ____________________________ (Date) ____________________________

(Person to Contact Concerning this Return) ____________________________ (Telephone Number/E-mail) ____________________________

(Signature of preparer other than taxpayer) ____________________________ (Address) ____________________________ (Date) ____________________________
## SCHEDULE A
Effective January 1, 1998, all Electric Power Companies shall determine their Business and Occupation Tax Liability under Section 11-13-2o

### SECTION I

<table>
<thead>
<tr>
<th>Electric Power Available for Resale: Generated or Produced</th>
<th>Column 1 Estimated Gross Generating Capacity (KW) (Line 3 and 4a)</th>
<th>Column 2 Exclusions Col. 1 Multiplied by 21/26 (Lines 3 and 4a)</th>
<th>Column 3 Estimated Taxable Capacity (KW) (For Lines 3 and 4a, Col 1 minus Col 2)</th>
<th>Column 4 $ Tax Rate ($/kw)</th>
<th>Column 5 Tax (Col 3 x Col 4)</th>
</tr>
</thead>
</table>

1. Electric Power Generated or Produced in West Virginia Regardless of Place of Sale

2. Electric Power Generated or Produced in West Virginia at Desulfurization Units on or after January 31, 1996

3. Electric Power Generated from Gob or Mine Refuse Available for Sale

4. Electric Power Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer

- a. 
- b. KWH Sold
- c. Enter in Column 5 the lesser tax of 4a or 4b

5. **Gross Amount of Tax - Schedule A, Section I (Total of Lines 1, 2, 3, and 4c)**

### SECTION II

<table>
<thead>
<tr>
<th>Electric Power Sold in West Virginia NOT Generated or Produced in West Virginia by Taxpayer</th>
<th>Column 1 Number of Kilowatt Hours</th>
<th>Column 2 Amount of Exclusions (Kilowatt Hours)</th>
<th>Column 3 Net Kilowatt Hours</th>
<th>Column 4 $ Tax Rate (KWH)</th>
<th>Column 5 Tax (Col 3 x Col 4)</th>
</tr>
</thead>
</table>

6. Electric Power Sold in West Virginia but NOT Generated or Produced in West Virginia by Taxpayer

7. Electric Power NOT Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer

- a. 
- b. KWH Sold
- c. Enter in Column 5 the lesser tax of 4a or 4b

8. **Gross Amount of Tax - Schedule A, Section II (Total of Lines 6 and 7)**

9. LESS Credit for Electric Power Generation Tax Paid to Other States

10. Net Tax for Schedule A, Section II (Line 8 minus Line 9)

11. **Gross Amount of Tax - Schedule A, Section I Plus Section II (Line 5 plus Line 10)**

### EXCLUSIONS (SPECIFY IN KILOWATT HOURS)*

<table>
<thead>
<tr>
<th>AMOUNT OF EXCLUSION(S)</th>
<th>DESCRIPTION</th>
<th>SCHEDULE IN WHICH CLAIMED</th>
</tr>
</thead>
</table>

*There is no exclusion for company use or line loss. Enter on Page 2, Schedule A, Column 2.
Please answer all questions:

1. If you purchased this business in the past twelve (12) months, give the previous owners full name and address:

2. During the period covered by this return, did you:
   a. Cease Business? ________  Sell or otherwise dispose of your business? ________  Exact date ________________
   b. If business was sold, give exact name and address of new owner ____________________________________________

3. Address where your records are located _________________________________________________________________

4. Principal place of business in West Virginia____________________________________________________________

5. Nature of business conducted. (Describe in Detail) ______________________________________________________

6. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer________

______________________________________________________________