SCHEDULE FOR APPLICATION OF TAX CREDIT FROM "NATURAL GAS JOBS RETENTION ACT"

<table>
<thead>
<tr>
<th>Business Name</th>
<th>West Virginia Identification Number</th>
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<tr>
<td>Business Address (Please include City, State and Zip Code)</td>
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**Part I - Number of Jobs Held by Qualified Employees for Taxable Year Ending _______________**

<table>
<thead>
<tr>
<th>Column I Month</th>
<th>Column II Number of Jobs Held by Qualified Employees (Beginning of Month)</th>
<th>Column III Number of Jobs Held by Qualified Employees (End of Month)</th>
<th>Column IV Average Number of Jobs Held by Qualified Employees (Column II + Column III)/2</th>
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<td>December</td>
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2. Number of Jobs for Taxable Year (Total of Column IV divided by 12) (Average of January through December Average Number of Jobs Held by Qualified Employees) .................................................

**Part II - Calculation of Credit**

3. Number of Line 2 Jobs That are New Jobs as Defined by Act .........................................................

4. Number of Line 2 Jobs That are Pre-existing Jobs as Defined by Act ..........................................

5. Total Number of Qualified Jobs (Line 3 plus Line 4) .......................................................................

6. Total Number of Qualified Jobs on January 1, 1996 .....................................................................

7. Qualified Jobs Ratio  
   (Line 5 divided by Line 6; expressed as a decimal to two decimal places) ............................... 

8. Amount of Credit  
   (If Line 7 is greater than 0.60, enter Line 5 times $1,000, otherwise enter zero) ........................

9. Amount of Business and Occupation Tax Under the Natural Gas Storage Provisions of the Tax for the Taxable Year Indicated in Part I .................................................................

10. Amount of Credit Applied (Lesser of Line 8 or Line 9) ................................................................
The “Natural Gas Jobs Retention Act” provides a credit of $1,000 per qualified full-time employee for businesses subject to the natural gas storage provisions of the Business and Occupation Tax. A full-time employee is defined by the Act as one who works, is on a work site, on paid vacation leave or other paid leave, in the aggregate, at least one thousand five hundred hours per year.

The number of jobs required for a business to receive the credit must be at least 60 percent of the number of jobs existing with the business as of January 1, 1996. Please refer to the law (West Virginia Code Chapter 11, Article 13L) for a list of the requirements that determine whether any particular job may count toward the number of jobs to be compared with the number that existed on January 1, 1996. Part I of the form sets forth the calculations to determine the number of jobs to be compared to those which existed on January 1, 1996.

The amount of this credit may not exceed the Business and Occupation Tax attributable to the natural gas storage provisions of the tax. The credit may not be taken against any other component of Business and Occupation Tax liability. The credit may not be carried back and applied against any tax liabilities for previous years, and may not be carried forward and applied against any tax liabilities for subsequent years.

Department of Tax and Revenue
Taxpayer Assistance Locations

Wheeling
40 14th Street
238-1152

Martinsburg
Rice Building
119 N. Queen Street, Rear
267-0022

Parkersburg
400 5th Street
420-4570

North Central
230 West Pike Street
Suite 201
Clarksburg, WV
627-2109

Charleston
1206 Quarrier Street
558-3333

FOR TAXPAYER ASSISTANCE

(304) 558-3333
Or Toll-free
1-800-982-8297 (1-800-WVATAKS)
From Area Codes (304) Or (614)

To Order Forms
(304) 344-2068
Or Toll-free 1-800-422-2075
From Area Codes (304) Or (614)

Hearing Impaired TDD Service
1-800-282-9833 (1-800-2TAXTDD)

Internet Address: http://www.wvweb.net/taxdiv