55A100(10-10)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

COAL SEVERANCE TAX RETURN

Kentucky UNBRIDLED SPIRIT

NAME AND ADDRESS	ACCOUNT NUMBER	PERIOD BEGINNING	PERIOD ENDING	DUE DATE

NOTE: A return must be filed for every reporting period even if no tax is due. Failure to file a timely return will result in a minimum $10 penalty.
READ INSTRUCTIONS BEFORE COMPLETING RETURN

Name of Person to Contact Regarding Problems with This Report: _____ Telephone Number: _____

PART I —TAX COMPUTATION	Check one block to indicate activity or activities covered by this report:

1 ☐ Severed Coal Only (Complete lines 1-5 and 12-20)
2 ☐ Severed and Processed Coal (Complete lines 1-7 and 12-20)
3 ☐ Severed, Purchased and Processed Coal (Complete lines 1-20)
4 ☐ Processed Purchased Coal Only (Complete lines 8-11 and 14-20)

5 ☐ Amending a previously submitted return Reason: _____
6 ☐ No Activity to Report For This Period

1.	Enter total number of tons severed	1	
2.	Enter total number of severed tons sold *(allocate in Part II below)*	2	
3.	Enter total dollars received from sale *(complete Part III)*	3	
4.	Enter transportation expense applicable to severed coal	4	
5.	Subtract line 4 from line 3. **Gross Value of Severed Coal** *(allocate in Part II below)*	5	
6.	Of amount on line 5, enter gross value attributable to processing *(allocate in Part II below)*	6	
7.	Subtract line 6 from line 5. **Gross Value Before Processing** *(allocate in Part II below)*	7	
8.	Enter total dollars received from resale of purchased-processed coal (Part III)	8	
9.	Enter transportation expense applicable to purchased-processed coal	9	
10.	Enter cost of purchased-processed coal *(complete Part IV)*	10	
11.	Subtract lines 9 and 10 from line 8. **Gross Value of Purchased-Processed Coal** *(allocate below)*	11	
12.	Multiply amount on line 2 by $0.50. Enter result	12	
13.	Multiply amount on line 5 by 0.045. Enter result	13	
14.	Multiply amount on line 11 by 0.045. Enter result	14	
15.	*Tax Due*—Line 14 plus greater of lines 12 or 13	15	
16.	a. Enter total thin seam credit from Part V. *(see instructions)* b. Enter amount from credit memorandum *(see instructions)* Add amounts on lines 16a and 16b. Enter Total	16	
17.	Deduct line 16 from line 15. **Net Tax Due.**	17	
18.	a. Enter late filing penalty *(see instructions)* b. Enter late pay penalty *(see instructions)* c. Enter interest *(see instructions)*		
19.	Add amounts on lines 18a, 18b and 18c. Enter Total	19	
20.	Add lines 17 and 19. **Total Due**	20	

MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER

PART II —COUNTY ALLOCATION		Severed Tons Sold (Total must equal line 2, Part I)	Gross Value– Severed Coal (If box 1 is checked, allocate amount on line 5. If box 2 or 3 is checked, allocate amount on line 7.)	Gross Value– Processing (Total must equal the amounts entered on line 6 and/or line 11, Part I.)
County (Required)	KY Mine File No. (Required for activities 1-3)			
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				

IMPORTANT: BACK OF RETURN MUST BE COMPLETED AND SIGNED
TO UPDATE OR CANCEL ACCOUNTS PLEASE SUBMIT FORM 10A104; SEE revenue.ky.gov/forms/curyrfrms.htm.

COMPANY NAME _____

COAL ACCOUNT NUMBER _____

Part III- Schedule of Coal Sales

Period Ending _____

mm/dd/yyyy

	Purchaser's Identification Number	Purchaser's Name	Address				Tons	Sales Price
			Number & Street	City	State	ZIP Code		
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								
22.								
23.								
24.								
25.								
26.								
27.								
28.								
29.								
30.								

31. Add lines 1 through 30. Enter total. Sales price must equal totals on line 3 and/or 8 of Part I ....**31 $**

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGN HERE ⮟

_____ Signature

_____ Title

_____ Date

COMPANY NAME _____

COAL ACCOUNT NUMBER _____

Part IV - Schedule of Purchased Coal

Period Ending _____ mm/dd/yyyy

	Seller's Identification Number	Purchased from	Address				Total Tons Purchased	Nondeductible Cost	Deductible Cost
		Number & Street		City	State	ZIP			
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									

21. Add lines 1 through 20 for the Deductible Cost column and enter total .... 21 $

22. Enter the amount of purchased coal originating from registered taxpayers in inventory at beginning of month .... 22 $

23. Add lines 21 and 22. Enter result. .... 23 $

24. Enter the amount of purchased coal originating from registered taxpayers in inventory at end of month .... 24 $

25. Subtract line 24 from line 23. Cost of purchased coal sold during period. Enter here and on line 10, Part I ....25 $

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGN HERE _____

Signature

_____

Title
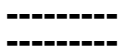
Part V - Schedule for Thin Seam Coal Tax Credit

COAL ACCOUNT NUMBER

Period Ending _____

mm/dd/yyyy

Above - Drainage Seams

1 Seam Name	2 KY Mine File #	3 County	4 Tons Sold	5 Gross Value	6 Credit Percent	7 Credit Amount
27" to 30"					GROSS VALUE x .0225 = CREDIT AMOUNT	
					2.25%	
					2.25%	
					2.25%	
Less Than 27"					2.25%	
					GROSS VALUE x .03 = CREDIT AMOUNT	
					3.00%	
					3.00%	
					3.00%	
					3.00%	

Below-Drainage Seams

Seam Name	KY Mine File #	County	Tons Sold	Gross Value	Credit Percent	Credit Amount
32" to 36"					GROSS VALUE x .0225 = CREDIT AMOUNT	
					2.25%	
					2.25%	
					2.25%	
27" to 32"					2.25%	
					GROSS VALUE x .03 = CREDIT AMOUNT	
					3.00%	
					3.00%	
					3.00%	
Less than 27"					3.00%	
					GROSS VALUE x .0375 = CREDIT AMOUNT	
					3.75%	
					3.75%	
					3.75%	
					3.75%	
TOTAL AMOUNTS					Enter the total credit amount on Part I, Line 16a.	

Department of Revenue Reviewer _____   Date Reviewed _____

Attach a copy of the isopach maps as certified by a professional engineer for each reporting period the credit is claimed. Failure to complete all columns on this schedule and provide the isopach maps will result in the disallowance of the credit.