COMMONWEALTH OF VIRGINIA
DEPARTMENT OF MINES MINERALS AND ENERGY
DIVISION OF MINES
P.O. Drawer 900 * Big Stone Gap, VA 24219

COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT
PRODUCTION/LABOR REPORT

Report for Period Beginning _____ and Ending _____
(month/day/year) (month/day/year)

SEPARATE REPORTS ARE REQUIRED FOR EACH MINE

MSHA ID NO. _____ MINE INDEX NO. _____

1. Company Name _____
2. Mine Name/Number _____
3. Address _____

SURFACE TONS SOLD	UNDERGROUND TONS SOLD	
	Above 36 inches	**36 inches and under**

Indicate total number of hours worked to be used for Coalfield Employment Enhancement Credit:
Add the total number of hours worked for production workers and office workers.

General Instructions

This report will be filed by April 1st of each calendar year or within three months of the operating company's fiscal year. Taxpayers claiming a credit for coal mined 36 inches or less will submit coal thickness isopach maps with this report.

The reports of tonnage sold and employment shall be consistent with the requirements of the Department of Taxation's Tax Bulletin for the Coalfield Employment Enhancement Tax Credit.

Instructions for calculating the average number of employees per pay period during the year.

In accordance with the Department of Taxation's Tax Bulletin, a Virginia coal mining job will be considered to be any job required to be reported on the MSHA Form 7000-2 by 30 CFR Part 50 as of January 1, 1995, and for which wages are reported on Form VEC-FC-20 pursuant to the Virginia Unemployment Compensation Act (Code of Virginia Section 60.1-1 et seq.).

The average number of employees per pay period shall be calculated by adding the number of full and part-time employees working during each pay period and dividing by the number of pay periods.

EXAMPLE: The following example is based on a mine with 24 pay periods per year. The mine had 23 full-time and 2 part-time employees for 15 pay periods, 22 full time employees for 6 pay periods, and 3 full time employees for 3 pay periods.

1) Calculate the total number of employees in each pay period:
(25 employees X 15 pay periods) + (22 employees X 6 pay periods) + (3 employees X 3 pay periods) =
(25 X 15) + (22 X 6) + (3 X 3) =
(375) + (132) + (9) =
516

2) Calculate the average number of employees per pay period:
516 total for all pay periods divided by 24 pay periods =
516 / 24 =
21.5 (always round up) = 22

Date _____ Signed _____
Telephone _____ Title _____

DM-TC-1
10/06