

Mine Index Number: _____

Dickenson County Coal Severance Tax License Application

(Please refer to the instructions before completing this application)

For the calendar month/year of _____, to be based on the number and the fair market value (FMV) of tons severed in the preceding month, and to be completed and reported no later than the 20th day of the following month.

In order for this application to be considered, all the following applicable items must be completed and submitted:

	Completed	Not Applicable		Completed	Not Applicable
Application (this page)	[]		Table 2	[]	[]
Questionnaire:			Table 3	[]	[]
Initial	[]	[]	Table 4	[]	[]
Required changes	[]	[]	Table 5	[]	[]
No required changes	[]	[]	Table 6	[]	[]

Applicant's Business Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Business Telephone Number: _____ Contact Person: _____

Table 1
Severance Tax, Penalty and Interest Computation

Type	Fair Market Value (From Table 2)	Tax Rate	Tax Due	Penalty (10% of Tax Due)	Interest	Total Tax, Penalty and Interest
Coal		2%				

OATH: I, _____, do swear (or affirm) under penalties of perjury that the information contained in this application (including all attachments thereto) is true, full and correct to the best of my belief and knowledge; that all units of production were obtained from scales, meters or no less accurate measuring devices approved for commerce and that the Gross Receipts are in compliance with the Dickenson County Severance Tax Ordinance in effect during the month and year being reported.

Printed Name of Authorized Official: _____ Title: _____

Signature of Authorized Official: _____ Date: _____

Authorized Official is: Corporate Officer [] Partner [] Sole Proprietor []

Notary Public Statement and Seal Required

I, _____, a Notary Public for the Commonwealth of Virginia, do verify that, _____ came before me and executed his/her signature on this Dickenson County Coal Severance Tax license application Oath.

Notary Number: _____ Exp. Date: _____ (SEAL)

Notary's Signature: _____ Date: _____

I, the Commissioner of Revenue, do find the foregoing application in due form. Therefore, for the period beginning on the first day of the calendar month/year reported above and expiring on the last day of the same, licenses are this day severally granted the applicant named in the application to prosecute the businesses covered by the application as indicated by the extension of the taxes thereon, and their payment as indicated hereon at the definite place or house in my County, described in the application. This license shall not be valid or have any legal effect unless and until the taxes prescribed by law (and penalties and fees), as shown on the foregoing application and hereon, be paid to the Treasurer of my County.

Commissioner of Revenue

Date

Dickenson County Coal Severance Tax Application Instructions

Application:

- The calendar month/year is the month/year for which a license is desired. The amounts and values used in the application are to be those from the prior month. For example, an application for a license to be effective on January 1, 2011 will be for the calendar year/month January 2011 and report the tonnage and values of coal severed in December 2010 with a due date of January 20, 2011.
- If this is an initial application, the calendar month/year will be the month/year in which operations are to begin. An initial application must be submitted and approved prior to work beginning on any mine site.
- This is a multi-part application. Each part of the application must be completed and submitted before the application will be considered for approval. If any applicable part of the application is omitted or incomplete, the application will not be approved. If a part is not applicable check the appropriate box and attach an explanation stating the reason the part is not applicable.
- The applicant is the person or entity having an ownership or leasehold interest in the coal being mined. If multiple persons or entities share an ownership or leasehold interest in the coal being mined, the applicant will be the person or entity owning the majority interest.
- Table 1:
 - Fair Market Value - Input the fair market value of all coal severed as determined from Table 2.
 - Tax Due - Compute the tax due by multiplying the fair market value by the tax rate.
 - Penalty - Compute the penalty, if applicable, by multiplying the tax due by 10%.
 - Interest - The Commissioner of Revenue will compute any interest due, if applicable.
 - Total Tax, Penalty and Interest - Enter the Total Tax, Penalty and Interest Due.
- The Oath must be completed by a person authorized by the applying company to execute an official company document under oath. A notary's seal and statement, verifying the signature on the Oath, must be affixed to the application.
- Incomplete and/or inaccurate applications will not be approved. Licenses are not transferable. Late applications are assessed a 10% penalty. All correspondence will be to the applicant's address or telephone number, provided on this application. Any falsification or misrepresentation on this application will be prosecuted to the fullest extent of the law.
- Once the application is approved, a signed original will be returned to the applicant at the address indicated.
- **Mail the original application and all attachments with payment (payable to Treasurer of Dickenson County) to:**
Commissioner of the Revenue of Dickenson County
P.O. Box 1067
Clintwood, Va. 24228
276-926-1646

Questionnaire:

- The initial questionnaire is to be completed in full as part of the initial application or at the filing of the April 2011 application for those mines for which an application has been previously filed. After the initial questionnaire has been completed, only subsequent changes to the initial information must be provided. Indicate by checking the appropriate box on the application page whether this is an initial questionnaire, reporting required changes from the previously submitted questionnaire, or no changes are required from the previously submitted questionnaire.
- Answer all questions completely. If additional sheets are necessary, attach such with proper titling indicating to which question(s) the supplemental information relates. All applicable questions must be completed. If any question is not applicable, indicate such.
- Type of operation; if the operation cannot be identified by checking one of the definite identities, check other and attach an explanation.
- All mine identification numbers are the numbers issued to the mine by the Virginia Division of Mines Minerals and Energy or other Virginia agency and the Mine Safety and Health Administration. Federal Employer Identification numbers will not be accepted.
- Check the appropriate box indicating the type of entity and provide the requested information for that type.
- If the applicant operates another mine in Dickenson County, provide the names and identification numbers for all such mines.

Dickenson County Coal Severance Tax Application Instructions

Table 2:

- Line 1 – Provide the Beginning Inventory total fair market value.
- Line 2 – Transfer the total tonnage from Table 3 and the average price per ton from Table 5. Calculate the fair market value of those tons by multiplying the total tonnage by the average price per ton.
- Line 3 – Transfer the total tonnage and sales price from Table 4. Calculate the Amount/Ton by dividing the sales price by the total tonnage.
- Line 4 – Transfer the total tonnage and sales price from Table 5. Calculate the Amount/Ton by dividing the sales price by the total tonnage.
- Line 5 – Provide the Ending Inventory tonnage. Transfer the average sales price per ton from Table 5. Calculate the fair market value of those tons by multiplying the tonnage by the average sales price per ton.
- Line 6 – Calculate the total by totaling the Total column for Lines 1 – 5.
- Line 7 – Transfer the total cost from Table 6.
- Line 8 – Calculate the total Fair Market Value by subtracting Line 7 from Line 6 and transfer this amount to Table 1.

Table 3:

- Coal mined in Dickenson County is considered to be utilized in Dickenson County if such coal is put to use for such purposes as facility heating or operating dryers and compressors or for any other purpose other than sale. The fair market value of such coal is to be included in determining the fair market value of coal severed.
- Provide the tonnage and utilization of all coal utilized (not sold) in the County.
- Total the tonnage from all such utilization.
- Transfer the total tonnage to the applicable column in Line 2 of Table 2.

Table 4:

- Provide the purchaser's name and address, loading dock from which the coal was shipped, tonnage and sales price for all coal sold within the County.
- If the coal was sold/shipped through more than one loading dock, report the coal sold through each loading dock.
- Total the tonnage and sales price from all such sales.
- Transfer the total tonnage and sales price to the applicable columns in Line 3 of Table 2.

Table 5:

- Provide the purchaser's name and address, loading dock from which the coal was shipped, tonnage and sales price for all coal placed in shipment for transit from the County.
- If the coal was sold/shipped through more than one loading dock, report the coal sold through each loading dock.
- Total the tonnage and sales price from all such sales.
- Transfer the total tonnage and sales price to the applicable columns in Line 4 of Table 2.
- Calculate the average price per ton by dividing the total sales price by the total tonnage.
- Transfer the average price per ton to the applicable columns in Lines 2 and 5 of Table 2.

Table 6:

- When coal is mined in Dickenson County and processed outside the County, a deduction for the costs incurred in shipping the coal to the processing plant and the costs of actually processing the coal is permitted in determining the fair market value of the coal severed. If the coal is processed within the County, no such deduction is permissible.
- For all coal processed outside the County, provide the type of cost deductible, the name and location of the processing plant, the tons processed at the plant, the cost per ton for each type of cost, and the total cost to be allocated and deducted.
- Segregate the costs for each plant used. If more than four plants were used, attach an additional sheet.
- Total the Total Cost Allocated for all types of costs.
- Transfer the total to Line 7 of Table 2.

Dickenson County Coal Severance Tax Application Questionnaire

1. Mine Name: _____

2. Mine Location: _____

3. Type of operation: Underground [] Surface [] Auger [] Other [] (attach explanation)

4. Have all required permits been obtained to operate the mine? Yes [] No []

DMMÉ Mine Index Number: _____

DMLR Number: _____

MSHA ID Number: _____

5. Names, addresses, ownership type (deeded or leased) and ownership percentages of all persons or entities with an ownership or leasehold interest in the coal being mined:

(Attach additional sheets if necessary)

6. What type of entity is the applicant? Corporation [] Partnership [] LLC [] Sole Proprietorship []

7. For corporations:

a. State of incorporation: _____

b. Full Names and addresses of each officer and director of the corporation:

President: _____

Vice President: _____

Secretary: _____

Treasurer: _____

Director: _____

Director: _____

Director: _____

Director: _____

(Attach additional sheet if necessary)

c. If the corporation is a subsidiary corporation:

i. Name and Address of the parent corporation: _____

ii. State of incorporation of parent corporation: _____

8. For partnerships:

a. State of registration: _____

b. Type of partnership: General [] Limited [] LLC [] LLP [] Foreign []

c. Full names, addresses and type (general or limited) of each partner:

(Attach additional sheets if necessary)

d. If any partners are corporations, partnerships or LLC's, attach an additional sheet listing entity types and the names and addresses of all corporate officers and directors; partners; and members.

9. For LLC's:

1. State of registration: _____

2. Full names and addresses of all members:

(Attach additional sheet if necessary)

3. If any members are corporations, partnerships or LLC's, attach an additional sheet listing entity types and the names and addresses of all corporate officers and directors; partners; and members.

10. Provide mine names and DMMIS Index Numbers for any other mines operated by the applicant in Dickenson County:

(Attach additional sheet if necessary)

11. Does the applicant engage a third party to operate the mine? Yes [] No []

a. If yes:

i. Name and address of third party: _____

ii. Has a written mining agreement between the applicant and the third party been entered into? Yes [] No []

1. Does the agreement allow the third party to sale the mined coal through an outside market?
Yes [] No []

iii. Is the third party related to the applicant through common ownership? Yes [] No []

1. If yes, how?

12. Does the applicant own/operate coal preparation plants at which coal mined in Dickenson County is processed? Yes [] No []

a. If yes, provide the names and locations of the plants:

(Attach additional sheets if necessary)

b. If no, provide the owner's name and address and plant names and locations:

(Attach additional sheets if necessary)

i. Is the owner related to the applicant through common ownership? Yes [] No []

1. If yes, how?

13. Provide a brief explanation of how gross receipts from coal mined in Dickenson County are calculated.

(Attach additional sheets if necessary)

- 14. An applicant is considered to have utilized coal mined in Dickenson County if such coal is put to use by the applicant for such purposes as facility heating or operating dryers and compressors or for any other purpose other than sale. Does the applicant utilize any coal mined in Dickenson County? Yes [] No []
 - a. If yes, is the fair market value of this coal included in the computation of gross receipts? Yes [] No []
 - b. How is the fair market value determined?

- 15. Does the applicant sell any coal to parties located within Dickenson County? Yes [] No []
 - a. If yes, is the fair market value of this coal included in the computation of gross receipts? Yes [] No []
- 16. For coal mined in Dickenson County and processed at a preparation plant located outside of the County, is an allocation made for costs incurred in transporting and processing the coal when computing gross receipts? Yes [] No []
 - a. If yes, provide the expenses allocated and the methodology used in calculating the allocation:

(Attach additional sheets if necessary)

- 17. Does the applicant maintain sufficient written and contemporaneous records to verify the accuracy of the information contained within this application and all attachments? Yes [] No []
 - a. What types of records are maintained?

- b. Where are these records maintained?

- c. Name and title of person(s) responsible for the maintenance of these records:

Dickenson County Coal Severance Tax Application Table 2 – Computation of Fair Market Value

Line	Item	Amount/Ton	Tons	Total
1	Beginning Inventory	XXXXXXXX	XXXXXXXX	()
2	Utilized in the County			
3	Sold for utilization in the County			
4	Placed in transit for shipment from the County			
5	Ending Inventory			
6	Total (Lines 1 – 5)	XXXXXXXX	XXXXXXXX	
7	Less: Allocated Costs	XXXXXXXX	XXXXXXXX	()
8	Total Fair Market Value			

Transfer Total Fair Market Value to Table 1 of this application.

Table 3 – Schedule of Coal Utilized in the County

Line	How Utilized	Tons
1		
2		
3		
4		
5		
6		
7		
8		
9	Total Tons	

(Attach additional sheets if necessary)
Transfer Total Tons to Line 2 of Table 2

Dickenson County Coal Severance Tax Application Table 4 – Schedule of Coal Sold for Utilization in the County

Line	Purchaser Name	Purchaser's Address	Loading Dock	Tons	Sales Price
1					
2					
3					
4					
5					
6	XXXXXXXXXX	XXXXXXX	Totals		

(Attach additional sheets if needed)
Transfer Totals to Line 3 of Table 2

Table 5 – Schedule of Coal Placed in Shipment for Transit from the County

Line	Purchaser Name	Purchaser's Address	Loading Dock	Tons	Sales Price
1					
2					
3					
4					
5					
6	XXXXXXXXXX	XXXXXXX	Totals		
			Avg. Price/Ton		

(Attach additional sheets if necessary)
Transfer Totals to Line 4 of Table 2
Transfer Avg. Price per ton to Amount/Ton - Lines 2 and 5 of Table 2

Dickenson County Coal Severance Tax Application

Table 6 – Computation of Allocated Costs

Line	Cost	Preparation Plant Name and Location	Tons	Cost/Ton	Total Cost Allocated
1	Transportation (mine to plant)				
2	Plant				
3	Dock				
4	Other				
5	-Second Plant-				
6	Transportation (mine to plant)				
7	Plant				
8	Dock				
9	Other				
10	-Third Plant-				
11	Transportation (mine to plant)				
12	Plant				
13	Dock				
14	Other				
15	-Fourth Plant-				
16	Transportation (mine to plant)				
17	Plant				
18	Dock				
19	Other				
20	Totals		XXXXX	XXXXXX	

(Attach additional sheets if necessary)
Transfer Total to Line 7 of Table 2

Dickenson County Gas/Oil Severance Tax License Application

(Please refer to the instructions before completing this application)

For the calendar month/year of _____, to be based on the number and the fair market value (FMV) of units severed in the preceding month, and to be completed and reported no later than the 20th day of the following month.

In order for this application to be considered, all the following applicable items must be completed and submitted:

	Completed	Not Applicable		Completed	Not Applicable
Application (this page)	[]		Table 2	[]	[]
Questionnaire:			Table 3	[]	[]
Initial	[]	[]	Table 4	[]	[]
Required changes	[]	[]	Table 5	[]	[]
No required changes	[]	[]			

Applicant's Business Name: _____ Well Number: _____

Table 1
Severance Tax, Penalty and Interest Computation

Type	Fair Market Value (From Table 2)	Tax Rate	Tax Due	Penalty (10% of Tax Due)	Interest	Total Tax, Penalty and Interest
Gas		3%				
Oil		½%				
Totals						

OATH: I, _____, do swear (or affirm) under penalties of perjury that the information contained in this application (including all attachments thereto) is true, full and correct to the best of my belief and knowledge; that all units of production were obtained from scales, meters or no less accurate measuring devices approved for commerce and that the Gross Receipts are in compliance with the Dickenson County Severance Tax Ordinance in effect during the month and year being reported.

Printed Name of Authorized Official: _____ Title: _____

Signature of Authorized Official: _____ Date: _____

Authorized Official is: Corporate Officer [] Partner [] Sole Proprietor []

Notary Public Statement and Seal Required

I, _____, a Notary Public for the Commonwealth of Virginia, do verify that, _____ came before me and executed his/her signature on this Dickenson County Coal Severance Tax license application Oath.

Notary Number: _____ Exp. Date: _____ (SEAL)

Notary's Signature: _____ Date: _____

I, the Commissioner of Revenue, do find the foregoing application in due form. Therefore, for the period beginning on the first day of the calendar month/year reported above and expiring on the last day of the same, licenses are this day severally granted the applicant named in the application to prosecute the businesses covered by the application as indicated by the extension of the taxes thereon, and their payment as indicated hereon at the definite place or house in my County, described in the application. This license shall not be valid or have any legal effect unless and until the taxes prescribed by law (and penalties and fees), as shown on the foregoing application and hereon, be paid to the Treasurer of my County.

Commissioner of Revenue

Date

Dickenson County Gas/Oil Severance Tax Application Instructions

Application:

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- If this is an initial application, the calendar month/year will be the month/year in which operations are to begin. An initial application must be submitted and approved prior to work beginning on any well site.
- This is a multi-part application. Each part of the application must be completed and submitted before the application will be considered for approval. If any applicable part of the application is omitted or incomplete, the application will not be approved. If a part is not applicable check the appropriate box and attach an explanation stating the reason the part is not applicable.
- The applicant is the person or entity having an ownership or leasehold interest in the gas/oil severed. If multiple persons or entities share an ownership or leasehold interest in the gas/oil severed, the applicant will be the person or entity owning the majority interest.
- Table 1:
 - Fair Market Value - Input the fair market value of all gas/oil severed as determined from Table 2.
 - Tax Due - Compute the tax due by multiplying the fair market value by the tax rate.
 - Penalty - Compute the penalty, if applicable, by multiplying the tax due by 10%.
 - Interest - The Commissioner of Revenue will compute any interest due, if applicable.
 - Total Tax, Penalty and Interest - Enter the Total Tax, Penalty and Interest Due.
- The Oath must be completed by a person authorized by the applying company to execute an official company document under oath. A notary's seal and statement, verifying the signature on the Oath, must be affixed to the application.
- Incomplete and/or inaccurate applications will not be approved. Licenses are not transferable. Late applications are assessed a 10% penalty. All correspondence will be to the applicant's address or telephone number, provided on this application. Any falsification or misrepresentation on this application will be prosecuted to the fullest extent of the law.
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 Commissioner of the Revenue of Dickenson County
 P.O. Box 1067
 Clintwood, Va. 24228
 276-926-1646

Questionnaire:

- The initial questionnaire is to be completed in full as part of the initial application or at the filing of the April 2011 application for those operations for which an application has been previously filed. After the initial questionnaire has been completed, only subsequent changes to the initial information must be provided. Indicate by checking the appropriate box on the application page whether this is an initial questionnaire, reporting required changes from the previously submitted questionnaire, or no changes are required from the previously submitted questionnaire.
- Answer all questions completely. If additional sheets are necessary, attach such with proper titling indicating to which question(s) the supplemental information relates. All applicable questions must be completed. If any question is not applicable, indicate such.
- Type of operation; if the operation cannot be identified by checking one of the definite identities, check other and attach an explanation.
- All well identification numbers are the numbers issued by the Virginia Division of Mines Minerals and Energy or other Virginia agency and the Mine Safety and Health Administration. Federal Employer Identification numbers will not be accepted. If more than a single well is covered by this application, mark this space "Various" and include a spreadsheet providing the well number, location (longitude and latitude), and actual well-head production before deductions for each well. Total well-head production must be accounted for and reported in accordance with the Dickenson County Coal, Gas and Oil Severance Tax Ordinance.
- Check the appropriate box indicating the type of entity and provide the requested information for that type.
- If the applicant operates another well in Dickenson County, provide the names and identification numbers for all such wells.

Dickenson County Gas/Oil Severance Tax Application Instructions

Table 2:

- Line 1 – Provide the Beginning Inventory total fair market value from the prior month ending for both gas and oil (enter as a negative amount).
- Line 2 – Gas - Transfer the total cubic feet from Table 3 and the average price per cubic foot from Table 5. Calculate the fair market value of those units by multiplying the total cubic feet by the average price per cubic foot. Oil – Transfer the total barrels from Table 3 and the average price per barrel from Table 5. Calculate the fair market value of those units by multiplying the total barrels by the average price per barrel.
- Line 3 – Gas - Transfer the total cubic feet and total sales price from Table 4. Calculate the Amount/Unit by dividing the total sales price by the total cubic feet. Oil – Transfer the total barrels and total sales price from Table 4. Calculate the Amount/Unit by dividing the total sales price by the total barrels.
- Line 4 – Gas - Transfer the total cubic feet and total sales price from Table 5. Calculate the Amount/Unit by dividing the total sales price by the total cubic feet. Oil – Transfer the total barrels and total sales price from Table 5. Calculate the Amount/Unit by dividing the total sales price by the total barrels.
- Line 5 – Provide the Ending Inventory units for both gas and oil. Gas - Transfer the average sales price per cubic foot from Table 5. Calculate the fair market value of those units by multiplying the total cubic feet by the average sales price per cubic foot. Oil – Transfer the average sales price per barrel from Table 5. Calculate the fair market value of those units by multiplying the total barrels by the average sales price per barrel.
- Line 6 – Calculate the total fair market value of gas produced by totaling Lines 1a, 2a, 3a, 4a and 5a. Calculate total fair market value of oil produced by totaling Lines 1b, 2b, 3b, 4b and 5b. Transfer each total to the applicable line on Table 1.

Table 3:

- Gas/Oil severed in Dickenson County is considered to be utilized in Dickenson County if the gas/oil is put to use for such purposes as facility heating or operating machinery and equipment or for any other purpose other than sale. The fair market value of such is to be included in determining the fair market value of gas/oil severed.
- For both gas and oil, provide the units and utilization of all gas/oil utilized (not sold) in the County.
- Total the units for both gas and oil.
- Transfer the total cubic feet of gas to Line 2a and total barrels of oil to Line 2b of Table 2.

Table 4:

- Provide the purchaser's name and address, units (cubic feet of gas and barrels of oil) and sales price for all gas/oil sold within the County.
- Total the units and sales price for both gas and oil.
- Transfer the total cubic feet of gas and sales price to Line 3a and total barrels of oil and sales price to Line 3b of Table 2.

Table 5:

- Provide the purchaser's name and address, units (cubic feet of gas and barrels of oil) and sales price for all gas/oil placed in shipment for transit from the County.
- Total the units and sales price for both gas and oil.
- Transfer the total cubic feet of gas and sales price to Line 4a and total barrels of oil and sales price to Line 4b of Table 2.
- Calculate the average price per cubic foot of gas by dividing the total sales price by the total cubic feet. Calculate the average price per barrel of oil by dividing the total sales price by the total barrels.
- Transfer the average price per cubic foot of gas to Lines 2a and 5a of Table 2. Transfer the average price per barrel of oil to Lines 2b and 5b of Table 2.

Dickenson County Gas/Oil Severance Tax Application Questionnaire

1. Applicant Business Name: _____
 Mailing Address: _____
 City: _____ State: _____ Zip Code: _____
 Business Telephone Number: _____ Contact Person: _____

2. Well Location: _____

3. Type of well: Coal Bed Methane [] Conventional [] Oil Producing [] Other [] (attach explanation)

4. Have all required permits been obtained to operate the well? Yes [] No []

Well Number: _____

DMLR Number: _____

5. Names, addresses, ownership type (deeded or leased) and ownership percentages of all persons or entities with an ownership or leasehold interest in the gas/oil being severed:

(Attach additional sheets if necessary)

6. What type of entity is the applicant? Corporation [] Partnership [] LLC [] Sole Proprietorship []

7. For corporations:

a. State of incorporation: _____

b. Full Names and addresses of each officer and director of the corporation:

President: _____

Vice President: _____

Secretary: _____

Treasurer: _____

Director: _____

Director: _____

Director: _____

Director: _____

(Attach additional sheet if necessary)

c. If the corporation is a subsidiary corporation:

i. Name and Address of the parent corporation: _____

ii. State of incorporation of parent corporation: _____

11. Does the applicant engage a third party to operate the well? Yes [] No []

a. If yes:

i. Name and address of third party: _____

ii. Has a written agreement between the applicant and the third party been entered into? Yes [] No []

1. Does the agreement allow the third party to sell the severed gas/oil coal through an outside market? Yes [] No []

iii. Is the third party related to the applicant through common ownership? Yes [] No []

1. If yes, how?

12. Provide a brief explanation of how gross receipts from gas/oil severed in Dickenson County are calculated.

(Attach additional sheets if necessary)

13. An applicant is considered to have utilized gas/oil severed in Dickenson County if such gas/oil is put to use by the applicant for such purposes as facility heating or operating machinery and equipment or for any other purpose other than sale. Does the applicant utilize any gas/oil severed in Dickenson County? Yes [] No []

a. If yes, is the fair market value of this gas/oil included in the computation of gross receipts? Yes [] No []

b. How is the fair market value determined?

14. Does the applicant sell any gas/oil to parties located within Dickenson County? Yes [] No []

a. If yes, is the fair market value of this coal included in the computation of gross receipts? Yes [] No []

15. Does the applicant maintain sufficient written and contemporaneous records to verify the accuracy of the information contained within this application and all attachments? Yes [] No []

a. What types of records are maintained?

b. Where are these records maintained?

c. Name and title of person(s) responsible for the maintenance of these records:

Dickenson County Gas/Oil Severance Tax Application

Table 2 – Computation of Fair Market Value

Line	Item	Amount/Unit	Units	Total
1	Beginning Inventory			
1a	Gas	XXXXXX	XXXXXX	()
1b	Oil	XXXXXX	XXXXXX	()
2	Utilized in the County			
2a	Gas			
2b	Oil			
3	Sold for utilization in the County			
3a	Gas			
3b	Oil			
4	Placed in transit for shipment from the County			
4a	Gas			
4b	Oil			
5	Ending Inventory			
5a	Gas			
5b	Oil			
6	Total Fair Market Value of Gas (Add Lines 1a, 2a, 3a, 4a and 5a)			
7	Total Fair Market Value of Oil (Add Lines 1b, 2b, 3b, 4b, and 5b)			

Transfer Total Fair Market Values to applicable lines of Table 1 of this application.

Dickenson County Gas/Oil Severance Tax Application Table 3 – Schedule of Gas/Oil Utilized in the County

Gas		
Line	How Utilized	Units
1		
2		
3		
4		
5		
6		
7		
8	Total Gas	
Oil		
Line	How Utilized	Units
10		
11		
12		
13		
14		
15		
16	Total Oil	

(Attach additional sheets if necessary)
Transfer Total Gas to Line 2a and Total Oil to Line 2b of Table 2

Dickenson County Gas/Oil Severance Tax Application

Table 4 – Schedule of Gas/Oil Sold for Utilization in the County

Gas				
Line	Purchaser Name	Purchaser's Address	Units	Sales Price
1				
2				
3				
4				
5				
6				
7				
8	Total Gas			
Oil				
Line	Purchaser Name	Purchaser Address	Units	Sales Price
9				
10				
11				
12				
13				
14				
15	Total Oil			

(Attach additional sheets if needed)
 Transfer Total Gas to Line 3a and Total Oil to Line 3b of Table 2

Dickenson County Gas/Oil Severance Tax Application

Table 5 – Schedule of Gas/Oil Placed in Shipment for Transit from the County

Gas				
Line	Purchaser Name	Purchaser's Address	Units	Sales Price
1				
2				
3				
4				
5				
6				
7	Total Gas			
		Average Price/Cubic Foot		

Oil				
Line	Purchaser Name	Purchaser Address	Units	Sales Price
9				
10				
11				
12				
13				
14	Total Oil			
		Average Price/Barrel		

(Attach additional sheets if necessary)

Transfer Total Gas to Line 4a and Total Oil to Line 4b of Table 2
 Transfer Avg. Price per unit to Amount/Unit - Lines 2a/b and 5a/b of Table 2