

Coal is assessed for mineral taxation purposes in accordance with Wyoming Statute 39-14-103. The Department recommends that Schedule A (Form 8151) be completed before attempting to complete Form 8101. The computation of taxable value for coal sold away from the mouth of the mine on Form 8101 is based on cost information requested on Schedule A (Form 8151). W.S. 39-14-103(b)(v) states, "In the event the product as defined in paragraph (iii) is sold at the mouth of the mine without further movement or processing, the fair market value shall be the price established by bona fide arms-length sale less exempt royalties;". If you had any mine mouth sales during the calendar year, please also complete Form 8701 (Annual Gross Products Attachment for Mine Mouth Sales).

Please complete Form 8101 using calendar year production, sales, and cost information. Please respond completely to all information inquiries on this form in the spaces provided, on the forms provided by the Department. Do not substitute computer generated forms. Form 8101 must be accompanied by Schedule A (Form 8151) and Form 8111 for your annual gross products report filing to be considered complete. If you had any mine mouth sales during the calendar year, please also complete Form 8701 (Annual Gross Products Attachment for Mine Mouth Sales). Forms not complete will be returned and may be subject to penalty. Your return will not be considered officially filed until rendered complete. All sales and cost information provided should be determined on the accrual basis of accounting, in accordance with generally accepted accounting principles. Round all figures to the nearest whole number except where otherwise instructed.

According to W.S. 39-14-102, your Annual Gross Products Report for coal production may be released by the Department to any other governmental entity showing sufficient reason to obtain the information for official business.

Production Year: Indicate the production year reported in the space provided.

Operator ID: Enter the operator ID number (the 4-digit number beginning with a 9) assigned to you by the Wyoming Department of Revenue. If an operator ID has not been assigned to you, leave this box blank.

Taxpayer information: Enter the taxpayer name, contact person, address, and telephone number in the spaces provided.

Mine Group Number: Enter the Mine Group Number (the 5-digit number beginning with a 9) assigned to your mine by the Wyoming Department of Revenue. If a Mine Group Number has not been assigned to this group, leave this box blank.

Mine Group Name, DEQ Permit Number, and County: Enter the name of the Mine Group where the reported production took place, and the corresponding DEQ permit number(s) assigned by the Wyoming Department of Environmental Quality. Enter the County where the mine is located.

Form Type: Indicate if the return filed is an original (O) or an amended (A) return in the space provided.

Mineral Type: Indicate by the appropriate check box whether you are reporting Surface Coal or Underground Coal.

Production, Sales, and Taxable Value for Coal Sold Away From the Mouth of the Mine: Please complete line 1a through line 10 to determine the taxable value of coal sold away from the mouth of the mine.

Line 1a: Enter the tons sold and sales value of coal sold through long-term contracts (contracts with a duration of more than 1 year) during the reporting period.

Line 1b: Enter the tons sold and sales value of coal sold through spot market contracts (contracts with a duration of 1 year or less) during the reporting period.

Line 1c: Enter the tons sold and sales value of coal sold in transactions that do not meet the "bona fide arms-length sale" definition in Chapter 6, Section 4 of the Rules & Regulations of the Wyoming Department of Revenue. Attach a schedule showing the intercompany tons and sales value of coal sold to each related party, including supporting computations if the sales value reported is imputed.

Line 1d: Enter the tons sold and sales value of coal sold during the reporting period that was used as a feedstock in a coal enhancement process. Enter the tons of feedstock coal that were input into a coal enhancement process and sold during the reporting period. Determine the sales value of the feedstock coal sold in accordance with Wyoming Statute 39-14-103(b)(ix).

Line 1: Enter the sum of coal sales tons and sales value reported on lines 1a through 1d.

Lines 2a-2d: Enter the coal royalty expense incurred from each category during the reporting period. Adjust the royalty expense to exclude amounts related to coal consumed prior to sale for the purpose of treating or processing coal produced from the same mine, pursuant to W.S. 39-14-105(a). Enter the number of royalty tons corresponding to the royalty expense incurred for each category during the reporting period.

Line 2: Enter the sum of royalty expense reported in lines 2a through 2d. Enter the total royalty tons on which royalty expense was incurred during the reporting period.

Lines 3a-3d: Enter the tax expense incurred from each category during the reporting period. Adjust the AML Fees and Black Lung Tax expense to exclude amounts related to coal consumed prior to sale for the purpose of treating or processing coal produced from the same mine, pursuant to W.S. 39-14-105(a).

Line 3: Enter the sum of the production taxes reported on lines 3a through 3d.

Line 4a: Enter the Total Direct Mining Costs reported on line 21 of Schedule A (Form 8151).

Line 4b: Enter the Total Direct Costs reported on line 22 of Schedule A (Form 8151).

Line 4: Enter the result of dividing line 4a by line 4b, rounded to 6 decimal places (for example, .751234).

Line 5: Enter the total tons mined or produced during the reporting period that were sold away from the mouth of the mine. Adjust the total tons produced to exclude tonnage related to coal consumed prior to sale for the purpose of treating or processing coal produced from the same mine, pursuant to Wyoming Statute 39-14-105(a).

Line 6: Enter the result of subtracting the Total Royalty Value on line 2 and the Total Production Taxes on line 3 from the Total Sales Value reported on line 1.

Line 7: Enter the result of multiplying line 6 by line 4.

Line 8: Enter the sum of line 7, line 2a and line 3.

Line 9: Enter the result of dividing line 8 by the tons sold reported on line 1, rounded to 6 decimal places (for example, 7.123456).

Line 10: Enter the result of multiplying line 9 by line 5.

Production and Taxable Value Summary:

Line 11: Enter the total tons mined or produced during the reporting period that were sold at the mouth of the mine, as reported on line 4 of Form 8701. Enter the taxable value of production sold at the mouth of the mine, as reported on line 7 of Form 8701. If you are reporting that you sold coal at the mouth of the mine during the reporting period, Form 8701 must also be attached.

Line 12: Enter the total tons mined during the reporting period that were sold away from the mouth of the mine, as reported on Line 5. Enter the Taxable value of coal sold away from the mouth of the mine, as reported on line 10.

Line 13: Enter the sum of the tons and Taxable Value reported on line 11 and line 12.

The Department recommends that Schedule A (Form 8151) be completed before attempting to complete Form 8101. The computation of taxable value for coal sold away from the mouth of the mine on Form 8101 is based on cost information requested on Schedule A (Form 8151).

Please complete Schedule A (Form 8151) using calendar year production and cost information. Please respond completely to all information inquiries on this form, providing the information in the spaces provided on the forms provided by the Department. Schedule A (Form 8151) must accompany Form 8101 for your Annual Gross Products Report filing to be considered complete. Forms not complete will be returned and may be subject to penalty. Your return will not be considered officially filed until rendered complete. Please supply detailed cost information in the appropriate blanks for each of the cost categories listed for the mining, transportation, and processing functions. The categories listed on this form may not be a complete list of all cost categories. You may attach additional pages to further clarify information submitted on this form, however these additional pages must accompany a fully completed return filed on the original forms. All cost information provided should be determined on the accrual basis of accounting, in accordance with generally accepted accounting principles. Round all figures to the nearest whole number except where otherwise instructed.

The Wyoming State Board of Equalization recently rendered a decision addressing the issue of whether final reclamation accruals should be included in the direct cost ratio. In the matter of the appeal of Exxon Coal U.S.A., Inc. (Docket No. 93-107), the Board concluded that final reclamation accruals should be excluded from the direct cost ratio. However, costs associated with reclamation activities actually taking place during the calendar year are considered direct costs, and should be included in the direct cost ratio.

Lines 1 through 6: Enter all of the expenses incurred from each category during the reporting period which are directly attributable to the mining, transportation, and processing of coal. Please make sure that no direct mining, transportation, and processing costs are reported more than once on lines 1 through 6.

Line 7: Enter the depreciation expense for property and equipment used directly in the mining, transportation, and processing functions during the reporting period. Report the depreciation expense used by the taxpayer for financial statement purposes.

Line 8: Enter the depletion expense for the reporting period used by the taxpayer for financial statement purposes.

Line 9: Enter the tax expense and insurance expense incurred for property and equipment used directly in the mining, transportation, and processing functions during the reporting period.

Line 10: Enter the coal sampling and testing expense incurred during the reporting period. Report the expense directly attributed to sampling and testing taking place before or during mining operations as a direct mining cost in the MINING column. Report the expense directly attributed to sampling and testing taking place during the processing function as a direct processing cost in the STANDARD PROCESSING column.

Line 11: Enter the deferred overburden removal expense for the reporting period used by the taxpayer for financial statement purposes.

Line 12: Enter any other costs incurred during the reporting period which are directly attributable to mining, transportation, and processing which are not included in lines 1 through 11. Additional pages may be used to clarify those costs listed on line 12. Make sure that no direct costs are reported more than once on lines 1 through 12.

NOTE: The purpose of Line 13 is to identify those direct transportation costs included in the TRANSPORTATION column on lines 1 through 12 which exclusively relate to in-mine transportation or out-of-mine transportation, and re-classify those costs as Direct Mining Costs or Direct Processing Costs. Direct transportation costs which exclusively relate to in-mine transportation or out-of-mine transportation are not subject to allocation based on haulage distance, and therefore should be excluded from the Total Direct Transportation Costs reported on line 14. Those direct transportation costs which exclusively relate to in-mine transportation (and can be specifically identified) should be included in Total Direct Mining Costs reported on line 14. Those direct transportation costs which exclusively relate to out-of-mine transportation (and can be specifically identified) should be included in Total Direct Standard Processing Costs reported on line 14.

Line 13: In the TRANSPORTATION column, enter those direct transportation costs included in lines 1-12 which exclusively relate to in-mine transportation or out-of-mine transportation (and can be specifically identified). Re-classify these costs from the TRANSPORTATION column to the MINING column and/or the STANDARD PROCESSING column on line 13. Those direct transportation costs which exclusively relate to in-mine transportation (and can be specifically identified) should be reported in the MINING column on line 13. Those direct transportation costs which exclusively relate to out-of-mine transportation (and can be specifically identified) should be reported in the STANDARD PROCESSING column on line 13.

Line 14: Enter the sum of the direct costs reported on line 1 through line 13 for each column in the cost schedule. Be sure to treat the costs reported on line 13 in the TRANSPORTATION column as a negative number when computing the Total Direct Costs in the TRANSPORTATION column on line 14.

Line 15: Costs directly attributable to the additional processing of coal used as a feedstock in a coal enhancement process cannot be included in the computation of taxable value of your coal production, according to Wyoming Statute 39-14-103. If your response to the question on line 15 is yes, enter the total amount of these costs in the space provided and attach a schedule to support that amount.

Those direct transportation costs which pertain to both in-mine and out-of-mine transportation should be allocated based on the average in-mine and out-of-mine haulage distance from the point of valuation (the mouth of the mine). The transportation information reported on lines 16-20 is requested for the purpose of segregating the total direct transportation costs reported on line 14 between in-mine transportation and out-of-mine transportation. The direct transportation costs reported on line 14 should be allocated based on the average in-mine and out-of-mine haulage distance from the point of valuation (the mouth of the mine). Please submit an aerial photograph taken during the production year reported which identifies the point(s) of valuation used to compute these in-mine and out-of-mine distances. Please also submit support schedules showing your calculations of the average haulage distances reported on lines 16-18.

Line 16: Enter the total average coal haulage distance (including both in-mine and out-of-mine distance) corresponding to the direct transportation costs to be allocated based on distance hauled, as reported on line 14. Report this distance in feet, rounded to the nearest foot.

Line 17: Enter the average coal haulage distance (included in the distance reported on line 16) which takes place in the pit, up to the mouth of the mine. Report this distance in feet, rounded to the nearest foot. Divide this distance by the distance reported on line 16 and enter the percentage, rounded to 6 decimal places (for example 12.3456%).

Line 18: Enter the average coal haulage distance (included in the distance reported on line 16) which takes place out of the pit, past the mouth of the mine. Report this distance in feet, rounded to the nearest foot. Divide this distance by the distance reported on line 16 and enter the percentage, rounded to 6 decimal places (for example 12.3456%).

Note: Make sure the percentages entered on lines 17 and 18 total 100%.

Line 19: Enter the result of multiplying the direct transportation costs reported on line 14 by the percentage reported on line 17. Round this figure to the nearest whole number.

Line 20: Enter the result of multiplying the direct transportation costs reported on line 14 by the percentage reported on line 18. Round this figure to the nearest whole number.

Line 21: Enter the sum of the Direct Mining Costs reported on line 14 and the Allocated In-Mine Direct Transportation Costs reported on line 19.

Line 22: Enter the sum of the Standard Processing Costs reported on line 14, the Allocated Out-of-Mine Direct Transportation Costs reported on line 20, and the Total Direct Mining Costs reported on line 21.

Line 23: Report the method(s) used to transport the coal from the mine face to the point of sale during the reporting period.

Line 24: Enter the total tons subjected to standard processing and crushing during the reporting period.

Line 25: Enter the total tons transported from the mine face to the point of sale (f.o.b. mine) during the reporting period.

Line 26: Enter the tons input as feedstock in a coal enhancement process.

Line 27: Enter the tons of coal consumed as a fuel prior to sale for the purpose of treating or processing coal produced from the same mine.

Lines 28 through 31: Enter the average quality specifications of the coal produced during the year as it applies to btu/lb., ash content %, water content %, and sulphur content %. Please round lines 29 through 31 to 4 decimal places (for example, 12.34%).

**ANNUAL GROSS PRODUCTS
 REPORT FOR COAL**

8101



Production Year: _____

TAXPAYER INFORMATION		
Operator	Revenue Use Only	
Taxpayer		
Contact Person / Agent	Telephone Number	
Address		
City	State	Zip

MINE INFORMATION
Mine Group Number
Mine Group Name
DEQ Permit Number
County

Form Type: O = Original A = Amended Mineral Type: Surface Coal Underground Coal

Production, Sales, and Taxable Value for Coal Sold Away From the Mouth of the Mine

	tons	value		
1a. Long-Term		\$	3a. Severance Taxes	\$
1b. Spot Sales		\$	3b. Gross Products Taxes	\$
1c. Intercompany Sales		\$	3c. AML Fees	\$
1d. Feedstock Sales		\$	3d. Black Lung Taxes	\$
1. Total Sales		\$	3. Total Production Taxes	\$
2a. Private Royalty		\$	4a. Total Direct Mining Cost	
2b. Federal Royalty		\$	4b. Total Direct Cost	
2c. State Royalty		\$	4. Direct Cost Ratio	.
2d. Tribal Royalty		\$	5. Total Tons Mined	
2. Total Royalty		\$		
6. Net Sales Value (Line 1 (\$) - Line 2 (\$) - Line 3)		\$		
7. Net Sales Value x Direct Cost Ratio (Line 6 x Line 4)		\$		
8. Taxable Value of tons Sold (Line 7 + Line 2a (\$) + Line 3)		\$		
9. Taxable Value per tons sold (Line 8 / Line 1 (tons))		\$ / ton		
10. Taxable Value of Coal Sold Away from Mine Mouth (line 9 x Line 5)		\$		

Production and Taxable Value Summary

	Tons	Taxable value
11. Production and Taxable Value of Mine Mouth Sales (line 4 and line 7 from mine mouth sales attachment)		
12. Production and Taxable Value of Coal Sold away From Mouth of the Mine (line 5 and line 10 above)		
13. Total Production and Taxable Value (Line 11 + Line 12)		

I declare under penalty of perjury that I have examined this return, and , to the best of my knowledge and belief, it is correct and complete.

MTS2
2/05/10

 Authorized Signature Title Date