

The Department recommends that Schedule A (Form 8351) be completed before attempting to complete Form 8301. The computation of taxable value for mineral production sold away from the mouth of the mine on Form 8301 is based on information requested on Schedule A (Form 8351).

Please complete Schedule A (Form 8351) 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 8351) must accompany Form 8301 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.

Lines 1 through 7: Enter all of the expenses incurred from each category during the reporting period which are directly attributable to the mining, transportation, or processing of the solid mineral produced. Please make sure that no direct mining, transportation, or processing costs are reported more than once on lines 1 through 8.

Line 8: Enter the reclamation expense incurred for the reporting period which is directly attributable to the mining, transportation, or processing functions. Report only those reclamation costs not already reported on lines 1 through 8.

Line 9: Enter the depreciation expense for property and equipment used directly in the mining, transportation, or processing functions during the reporting period. Report the depreciation expense used by the taxpayer for financial statement purposes.

Line 10: Enter the depletion expense for the reporting period used by the taxpayer for financial statement purposes.

Line 11: Enter the ad valorem property tax expense incurred during the reporting period for real and personal property used directly in the mining, transportation, or processing of your mineral production.

Line 12: Enter the crushing and milling expense for the reporting period used by the taxpayer for financial statement purposes.

Lines 13a - 13c: Enter any other costs incurred during the reporting period which are directly attributable to mining, transportation, or processing which are not included in lines 1 through 12. Additional pages may be used to clarify those costs listed on lines 13a - 13c. Make sure that no direct costs are reported more than once on lines 1 through 13c.

NOTE: The purpose of Line 14 is to identify those direct transportation costs included in the TRANSPORTATION column on lines 1 through 13c 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 15. 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 15. Those direct transportation costs which exclusively relate to out-of-mine transportation (and can be specifically identified) should be included in Total Direct Processing Costs reported on line 15.

Line 14: In the TRANSPORTATION column, enter those direct transportation costs included in lines 1-13c 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 PROCESSING column on line 14. 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 14. Those direct transportation costs which exclusively relate to out-of-mine transportation (and can be specifically identified) should be reported in the PROCESSING column on line 14.

Line 15: Enter the sum of the direct costs reported on line 1 through line 14 for each column in the cost schedule. Be sure to treat the costs reported on line 14 in the TRANSPORTATION column as a negative number when computing the Total Direct Costs in the TRANSPORTATION column on line 15.

Lines 16 and 17: Enter the general and administrative expenses and on-site overhead expenses incurred during the reporting period which are allocated to the mining, transportation, or processing function, but not considered direct costs.

Lines 18a and 18b: Enter any other indirect costs incurred during the reporting period that were allocated to the mining, transportation, and processing functions, which are not included on lines 16 and 17. Additional pages may be used to clarify those costs listed on lines 18a and 18b. Make sure that no indirect costs are reported more than once on lines 16 through 18b.

Line 19: Enter the sum of the indirect costs reported on line 16 through line 18b for each column in the cost schedule.

Line 20: Enter the total average 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 15. Report this distance in feet, rounded to the nearest foot.

Line 21: Enter the average haulage distance (included in the distance reported on line 20) which takes place in the mine, 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 20 and enter the percentage, rounded to 6 decimal places (for example 12.3456%).

Line 22: Enter the average haulage distance (included in the distance reported on line 20) which takes place out of the mine, 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 20 and enter the percentage, rounded to 6 decimal places (for example 12.3456%).

Note: Make sure the percentages entered on lines 21 and 22 total 100%.

Line 23: Enter the result of multiplying the direct transportation costs reported on line 15 in the TRANSPORTATION column by the percentage reported on line 21. Round this figure to the nearest whole number.

Line 24: Enter the result of multiplying the direct transportation costs reported on line 15 in the TRANSPORTATION column by the percentage reported on line 22. Round this figure to the nearest whole number.

Line 25: Enter the total units mined during the reporting period.

Line 26: Enter the total units transported from the mine face to the point of sale (F.O.B. mine) during the reporting period.

Line 27: Enter the total units processed during the reporting period.

Line 28: Enter the result of dividing the allocated in-mine direct transportation costs reported on line 23 by the total units transported reported on line 26, rounded to 6 decimal places (for example, 1.123456).

Line 29: Enter the result of dividing the total direct mining costs reported on line 15 in the MINING column by the total units mined reported on line 25, rounded to 6 decimal places (for example, 1.123456).

Line 30: Enter the result of dividing the allocated out-of-mine direct transportation costs reported on line 24 by the total units transported reported on line 26, rounded to 6 decimal places (for example, 1.123456).

Line 31: Enter the result of dividing the total direct processing costs reported on line 15 in the PROCESSING column by the total units processed reported on line 27, rounded to 6 dec

ANNUAL GROSS PRODUCTS
 ATTACHMENT FOR MISCELLANEOUS
 MINERALS - SCHEDULE A

8351



Production Year: _____ rev. 2/06/10

TAXPAYER INFORMATION	
Operator ID	Revenue Use Only
Taxpayer	

MINE GROUP INFORMATION
Mine Group Number
Mine Group Name
MINERAL

A form 8351 must be filed with each form 8301

DIRECT COSTS	MINING	TRANSPORTATION	PROCESSING
1. Labor			
2. Supplies			
3. Fuel, Power & Utilities			
4. Repairs & Maintenance			
5. Overburden Removal			
6. Blasting and Shooting			
7. Loading			
8. Reclamation			
9. Depreciation			
10. Depletion			
11. Ad Valorem Property Tax			
12. Crushing and Milling			
13a. Other _____			
b.			
c.			
14. In-mine and out-of-mine transport costs not subject to allocation		()	
15. Total Direct Costs			

INDIRECT COSTS	MINING	TRANSPORTATION	PROCESSING
16. General and Administrative			
17. On-Site Overhead			
18a. Other _____			
b.			
19. Total Indirect Costs			

TRANSPORTATION INFORMATION

20. total average distance hauled	feet	100.0000 %
21. avg. in-mine distance to mine mouth	feet	. %
22. avg. out-of-mine distance from mine mouth	feet	. %
23. allocated in-mine direct transportation costs		
24. allocated out-of-mine direct transportation costs		

25. Units Mined

26. Units Transported

27. Units Processed

TOTAL NUMBER OF UNITS

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28. Direct in-mine Transportation cost per unit 29. Direct mining cost per unit 30. Direct out-of-mine transportation cost per unit 31. Direct Processing cost per unit

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