

Miscellaneous minerals are assessed for mineral taxation purposes in accordance with Wyoming Statute 39-14-703. 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). W.S. 39-14-703(b)(iii) states, "Except as otherwise provided, if the product as provided in paragraph (ii) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale;". If you had any mineral production which was sold at the mouth of the mine without further movement or processing during the calendar year, please also complete Form 8701 (Annual Gross Products Attachment for Mine Mouth Sales).

Please use Form 8301 to report the production of any solid mineral other than coal, trona, uranium, bentonite, and sand & gravel. Be sure to indicate the type of solid mineral produced on all forms submitted. Please complete Form 8301 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 8301 must be accompanied by Schedule A (Form 8351) 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 Wyoming Statute 39-14-702, your Annual Gross Products Report for miscellaneous mineral 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: Indicate the specific mineral type reported on this Form 8301 on the corresponding line.

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

Line 1a: Enter the number of units sold and the sales value of the solid mineral sold to unrelated parties during the reporting period.

Line 1b: Enter the number of units sold and the sales value of the solid mineral sold during the reporting period 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.

Line 1: Enter the sum of the units sold and the sales value reported on lines 1a and 1b.

Lines 2a through 2d: Enter the royalty expense incurred from each category during the reporting period.

Line 2: Enter the sum of royalties reported on lines 2a through 2d.

Lines 3a and 3b: Enter the production tax expense incurred from each category during the reporting period.

Line 3: Enter the sum of the production taxes reported on lines 3a and 3b.

Line 4a: Enter the Direct In-Mine Transportation Cost Per Unit, as reported on line 28 of Schedule A (Form 8351), rounded to 6 decimal places (for example, 1.123456).

Line 4b: Enter the Direct Mining Cost Per Unit, as reported on line 29 of Schedule A (Form 8351), rounded to 6 decimal places (for example, 1.123456).

Line 4c: Enter the Direct Processing Cost Per Unit, as reported on line 31 of Schedule A (Form 8351), rounded to 6 decimal places (for example, 1.123456).

Line 4d: Enter the Direct Out-of-Mine Transportation Cost Per Unit, as reported on line 30 of Schedule A (Form 8351), rounded to 6 decimal places (for example, 1.123456).

Line 4e: Enter the sum of line 4a and line 4b, rounded to 6 decimal places (for example, 1.123456).

Line 4f: Enter the sum of line 4c, line 4d, and line 4e, rounded to 6 decimal places (for example, 1.123456).

Line 4: Enter the result of dividing line 4e by line 4f, rounded to 6 decimal places (for example, .123456).

Line 5: Enter the total units mined during the reporting period. Exclude those units which were mined during the reporting period and sold at the mouth of the mine without further movement or processing. Mineral production which was mined during the reporting period and sold at the mouth of the mine should be reported on Form 8701.

Line 6: Enter the result of subtracting line 2 and line 3 from the 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 total sales units reported on line 1, rounded to 6 decimal places (for example, 1.123456).

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

Production and Taxable Value Summary:

Line 11: Enter the total units mined 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 mineral production at the mouth of the mine during the reporting period, Form 8701 must also be attached.

Line 12: Enter the total units mined during the reporting period, as reported on Line 5. Enter the Taxable Value of mineral production sold away from the mouth of the mine, as reported on line 10.

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

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 8: 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 9: 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 10: 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 11: Enter the depletion expense for the reporting period used by the taxpayer for financial statement purposes.

Line 12: 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.

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 l

ANNUAL GROSS PRODUCTS REPORT
 FOR MISCELLANEOUS MINERALS

8301



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

Production Year: _____

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

Form Type:	<input type="checkbox"/> O = Original <input type="checkbox"/> A = Amended	Mineral: _____
------------	---	----------------

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

	units	value		
1a. Sales to Others		\$	3a. Severance Taxes	\$
1b. Intercompany Sales		\$	3b. Gross Products Taxes	\$
1. Total Sales		\$	3. Total Production Taxes	\$
2a. Private Royalty		\$	4a. Direct in-mine transportation cost per unit	
2b. Federal Royalty		\$	4b. Direct Mining Cost per Unit	
2c. State Royalty		\$	4c. Direct Processing cost per unit	
2d. Tribal Royalty		\$	4d. Direct out-of-mine transportation cost per unit	
2. Total Royalty		\$	4e. Total Direct Mining Cost per unit (lines 4a + 4b)	
			4f. Total Direct Cost per unit (lines 4c + 4d + 4e)	
4. Direct Cost Ratio (line 4e / line 4f)				
5. Total Units Mined				
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 units Sold (Line 7 + Line 2a (\$) + Line 3)				\$
9. Taxable Value per unit sold (Line 8 / Line 1 (units))				\$ / units
10. Taxable Value of Production Sold Away from Mine Mouth (line 9 x Line 5)				\$

Production and Taxable Value Summary

	units	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 Minerals 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