

INSTRUCTIONS TO COMPLETE FORM 8601
SAND & GRAVEL

Sand & Gravel is assessed for mineral taxation purposes in accordance with Wyoming Statute 39-14-603. For the purpose of mineral taxation, "sand & gravel" includes aggregates used in construction. Please complete a Form 8601 for each Mine Group, using calendar year production, sales, and cost information. Form 8601 must be accompanied by at least one Form 8611 for your annual gross products report filing to be considered complete. **A separate Form 8611 must be filed for each DEQ Permit Number related to the mine group reported on Form 8601.** Forms not complete may 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.

A Form 8601 and at least one Form 8611 must be completed for each Mine Group. If there was no sand & gravel sold or used from a Mine Group during the reporting period, please indicate as such and return Form 8601 for computer clearance.

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, Mine DEQ Permit Number, County, and Mineral Type: Enter the name of the Mine Group where the reported sand & gravel 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, and enter the specific Mineral Type.

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

Operation Type: Indicate whether your operation is a gravel pit operation (G) (such as sand & gravel or scoria), or a hard-rock quarry operation (H) (such as limestone or granite).

Line 1a: Enter the tons and sales value of pit run (unprocessed) material sold during the reporting period. Sales value is the total money received or receivable for the tons of pit run (unprocessed) material sold during the calendar year. Do not include sand & gravel purchased from another source, or sales which were not arms-length.

Line 1b: Enter the tons of pit run (unprocessed) material used without sale, or sold in transactions which were not arms-length during the reporting period. Do not include tons of sand & gravel purchased from another source.

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Line 1: Enter the sum of the pit run tons sold (reported on line 1a) and the pit run tons used (reported on line 1b).

Line 2: Enter the dollar amount of exempt royalty expense incurred during the reporting period that was attributable to pit run (unprocessed) material. Exempt royalty is the royalty expense incurred for interests owned by the United States, the State of Wyoming, or an Indian tribe.

Line 3a: Enter the tons and sales value of processed material sold during the reporting period. Sales value is the total money received or receivable for the tons of processed material sold during the calendar year. Do not include sand & gravel purchased from another source, or sales which were not arms-length.

Line 3b: Enter the tons of processed material used without sale, or sold in transactions which were not arms-length during the reporting period. Do not include tons of sand & gravel purchased from another source.

Line 3: Enter the sum of the processed tons sold (reported on line 3a) and the processed tons used (reported on line 3b).

Line 4: Enter the dollar amount of exempt royalty expense incurred during the reporting period that was attributable to processed material. Exempt royalty is the royalty expense incurred for interests owned by the United States, the State of Wyoming, or an Indian tribe.

Line 5: Enter the sum of the tons sold reported on line 1a and line 3a.

Line 6: Enter the sum of the tons sold and used reported on line 1 and line 3.

Line 7: Enter the tons of sand & gravel mined during the reporting period.

Line 1b: Enter the imputed sales value of the tons of pit run (unprocessed) material used reported on line 1b. If the pit run material sold (the tons reported on line 1a) represents at least 25% of the total tons sold (the tons reported on line 5) and at least 10% of the total tons sold and used (the tons reported on line 6), then enter the result of multiplying the tons on line 1b by your sales price per ton reflected on line 1a, rounded to 2 decimal places. If you do not meet the 25% test and the 10% test, enter the result of multiplying the tons on line 1b by the current applicable rate. Please contact the Department of Revenue at (307) 777-7983 for this information.

Line 1: Enter the sum of the sales value reported on line 1a and line 1b.

Line 3b: Enter the imputed sales value of the tons of processed material used reported on line 3b. If the processed material sold (the tons reported on line 3a) represents at least 25% of the total tons sold (the tons reported on line 5) and at least 10% of the total tons sold and used (the tons reported on line 6), then enter the result of multiplying the tons on line 3b by your sales price per ton reflected on line 3a, rounded to 2 decimal places. If you do not meet the 25% test and the 10% test, enter the result of multiplying the tons on line 3b by:

the current applicable rate depending on whether your operation is a gravel pit operation (G) or hard-rock quarry operation (H). Please contact the Department of Revenue at (307) 777-7983 for this information.

Line 3: Enter the sum of the sales value reported on line 3a and line 3b.

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Line 8: Enter the result of subtracting line 2 from the sales value reported on line 1.

Line 9: Enter the result of subtracting line 4 from the sales value reported on line 3

Line 10: Enter the result of multiplying line 9 by 25%.

Line 11: Enter the sum of line 8 and line 10.

**A Separate Form 8611 must be filed for each DEQ Permit Number
related to the mine group reported on Form 8601**

INSTRUCTIONS TO COMPLETE FORM 8611
SAND & GRAVEL

A Separate Form 8611 must be filed for each DEQ Permit Number related to the mine group reported on Form 8601

Please complete Form 8611 using calendar year sales and use tonnage information. Please respond completely to the information requested on this form, providing the legal description and tonnage information in the spaces provided on the original forms provided by the Department. At least one Form 8611 must accompany each Form 8601 for your annual gross products report filing to be considered complete. **A separate Form 8611 must be filed for each DEQ Permit Number related to the mine group reported on Form 8601.** If you were not assigned a DEQ Permit Number for this property, or you do not know your DEQ Permit Number, please contact the Department of Revenue at (307) 777-7983. Forms not complete may be returned and may be subject to penalty. Your return will not be considered officially filed until rendered complete.

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: Enter the taxpayer name in the space 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: Enter the name of the Mine Group where the reported sand & gravel production took place.

DEQ Permit Number: Enter the DEQ permit number assigned to this mine by the Wyoming Department of Environmental Quality. **A separate Form 8611 must be filed for each DEQ Permit Number related to the mine group reported on Form 8601.**

County: Enter the County where the mine is located.

Report each legal description from which sand & gravel was sold or used during the calendar year, and enter the corresponding number of tons sold and used from that legal description during the calendar year. Report only the calendar year totals for each legal description. Round all tonnages from each legal description to the nearest whole number. Enter the sum of the tons sold and used in the page total box.

You may also report the tax district which corresponds to the legal description reported, if you know it. If you do not know the tax district, you may leave the tax district box blank.

A separate Form 8611 MTD must be completed for each DEQ Permit Number related to the mine group reported on Form 8601. If there was no sand & gravel sold or used from a Mine Group during the reporting period, please indicate as such and return Form 8601 for computer clearance.

ANNUAL GROSS PRODUCTS REPORT
 FOR SAND & GRAVEL

8601



TAXPAYER INFORMATION			
Operator ID	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
Mineral Type:

Form Type:	<input type="checkbox"/> O = Original <input type="checkbox"/> A = Amended	Operation Type	<input type="checkbox"/> G = Gravel Pit <input type="checkbox"/> H = Hard Rock Quarry
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Total Production, Sales, and Use for the Period	
1a. Pit Run (Unprocessed) Material Sold	tons \$
1b. Pit Run (Unprocessed) Material Used	tons \$
1. Pit Run (Unprocessed) Material Sold and Used (lines 1a + 1b)	tons \$
2. Pit Run (Unprocessed) Material Exempt Royalty Value	\$
3a. Processed Material Sold	tons \$
3b. Processed Material Used	tons \$
3. Processed Material Sold and Used (Lines 3a + 3b)	tons \$
4. Processed Material Exempt Royalty Value	\$
5. Total Tons Sold (line 1a TONS + line 3a TONS)	tons
6. Total Tons Sold + Total Tons Used (Line 1 TONS + Line 3 TONS)	tons
7. Total Tons Mined	tons

Taxable Value Summary	
8. Taxable Value of Pit Run (Unprocessed) Material (Line 1 (\$) - Line 2)	\$
9. Processed Material Sales Value less Exempt Royalty (Line 3 (\$) - Line 4)	\$
10. Taxable Value of Processed Material (Line 9 x 25%)	\$
11. Total Taxable Value (Line 8 + Line 10)	\$

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