

INSTRUCTION TO COMPLETE FORM 8160

(Revised 01/25/01)

You must file this form if you have any contracts that qualify as incentive coal for the purpose of severance tax according to W.S. 39-14-105(b)(i), 39-14-105(b)(ii), 39-14-105(b)(iii), or 39-14-105(b)(iv). You must also complete and file a Form 8161 with your Form 8160.

Production Year: Indicated 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.

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 production took place.

Line 1: Enter the total Sales Value for qualifying contracts.

Line 2: Enter the total Sales Tons for qualifying contracts.

Line 3: Enter the Sales Value per Ton (Line 1/Line 2).

Line 4: Enter the total of All Royalties.

Line 5: Enter the Total Tons Sold.

Line 6: Enter the Total Royalty per Ton (Line 4/Line 5).

Line 7: Enter the Total Gross Products Taxes, AML Fees and Black Lung Taxes.

Line 8: Enter the Total Tons Sold.

Line 9: Enter the Total Gross Products, AML Fees, and Black Lung Taxes per Ton (Line 7/Line 8).

Line 10: Enter the Incentive Severance Tax per Ton (\$.60 for Surface Coal and \$.30 for Underground Coal).

Line 11: Enter the Sales Value per Ton less Royalties per Ton and Taxes per Ton (Line 3 - Line 6 - Line 9 - Line 10).

Line 12: Enter the Direct Cost Ratio.

Line 13: Enter the Net Sales Value per Ton x Direct Cost Ratio (Line 11 x Line 12).

Line 14: Enter the total Private Royalties per Ton.

Line 15: Enter the Total Tons Sold.

Line 18: Enter the Taxable Value per Ton (Line 9 + Line 10 + Line 13 + Line 14).

Line 19: Enter the total number of Incentive Tons Mined.

Line 20: Taxable Value of Incentive Coal (Line 17 x Line 18).

Line 21: Enter the Total Taxable Value per Notice of Valuation.

Line 22: Enter the Total Taxable Value of Non-Incentive Surface Coal.

Line 23: Enter the Total Severance Tax Due on Non-Incentive Surface Coal.

Line 24: Enter the Total Severance Tax Due on Incentive Surface Coal.

Line 25: Enter the Total Surface Coal Severance Tax Due.

Line 26: Enter the Total Surface Coal Severance Tax Paid.

Line 27: Enter the Coal Severance Tax Due (Line 24 - Line 25).

TAXABLE VALUE OF INCENTIVE SALES  
 SEVERANCE TAX RECONCILIATION FOR  
 COAL

**8160**

Mineral Type: Surface Coal  Underground Coal

Production Year: \_\_\_\_\_

TAXPAYER INFORMATION	
Operator ID	Revenue Use Only
Taxpayer	

MINE GROUP INFORMATION
Mine Group Number
Mine Group Name

**SUBMIT FORM 8161 WITH FORM 8160**

TAXABLE VALUE OF INCENTIVE SALES

1. Incentive Sales Value	
2. Incentive Sales Tons	
3. Sales Value per Ton	
4. All Royalties	
5. Total Tons Sold	
6. Total Royalty per Ton	
7. Total Gross Products Taxes, AML Fees, and Black Lung Taxes	
8. Total Tons Sold	
9. Total Gross Products Taxes, AML Fees, and Black Lung Taxes per Ton	
10. Incentive Severance Tax per Ton	
11. Sales Value per Ton less Royalties per Ton & Taxes per Ton	
12. Direct Cost Ratio	
13. Net Sales Value per Ton x Direct Cost Ratio	
14. Private Royalties per Ton	
15. Total Tons Sold	
16. Taxable Value per Ton	
17. Incentive Tons Mined	
18. Taxable Value of Incentive Coal	

**SEVERANCE TAX RECONCILIATION**

19. Total Taxable Value per Notice of Valuation	
20. Total Taxable Value of Non-Incentive Surface Coal	
21. Total Severance Tax Due on Non-Incentive Surface Coal	
22. Total Severance Tax Due on Incentive Surface Coal	
23. Total Surface Coal Severance Tax Due	
24. Total Surface Coal Severance Tax Paid	
25. Surface Coal Severance Tax Due	

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.

MTS 2  
 1/25/01

_____	_____	_____
Authorized Signature	Title	Date