

Form 306

2015 Virginia Coal Related Refundable Tax Credits



Coalfield Employment Enhancement Tax Credit and Virginia Coal Employment and Production Incentive Tax Credit

For Calendar Year 2015. FISCAL YEAR filers: Enter beginning date _____, _____ and ending date _____, _____ and check here.

Name of Company _____ FEIN or Social Security Number _____

The Coalfield Employment Enhancement Tax Credit provides a composite tax credit for coal mined in Virginia and coal bed methane gas produced in Virginia based on a per ton or per million BTU rate and an employment factor. This credit will be earned and reported on the 1996 through 2016 Virginia income tax returns and claimed on the 1999 through 2019 income tax returns based on the credit redemption schedule in the Form 306 instructions; it may not be claimed prior to the 1999 return. If the credit amount exceeds the tax on the income tax return when filed, the excess credit will be applied to any other taxes imposed by the Commonwealth of Virginia. The Department of Taxation will redeem any remaining credit as follows: 85% will be refunded directly and the remaining 15% will be deposited in a regional economic development fund administered by the Coalfields Economic Development Authority.

The Virginia Coal Employment and Production Incentive Tax Credit may be allocated between a qualifying electricity generator and qualifying person with an economic interest in coal. The allocation of this credit may not exceed \$3 per ton. All credits earned on or after January 1, 2006, or prior to July 1, 2016, which are allocated to persons with an economic interest in coal may be redeemed by the Tax Commissioner if the credits exceed the taxpayer's state tax liability for the applicable taxable year.

Part I - Qualifications (See instructions).

- Coal Credit: Check this box if you meet all qualifications for this credit.
Coal Bed Methane Credit: Check this box if you meet the qualification for this credit.
Virginia Coal Employment and Production Incentive Tax Credit: Check this box if you meet the qualifications for this credit.

If you do not qualify directly for this credit, but qualify by receiving a credit distribution from a pass-through entity, go to Part III, Line 10.

PART II - Tons of Coal Sold (Enclose a separate schedule if additional space is needed).

Show the total tonnage of each type of qualifying coal for the taxable year for which the Coalfield Employment Enhancement Tax Credit is to be computed in Part III. See instructions.

Table with 3 columns: Col. A Underground Seam 36" or Less, Col. B Underground Seam over 36", Col. C Surface Mined. Rows 1-3 for entering tons and subtracting.

Part III - Credit Computation

A. Coal Credit Base (see instructions for definitions). Enter the qualifying tonnage on which the coal credit base is computed. If claiming this credit, and you also sold qualifying tonnage and issued a certificate to the purchaser, complete Schedule 306A. Do not include amounts from Schedule 306A, Column E, in this section.

Table with 2 columns: Number of Tons Sold, Credit Earned. Rows 1-4 for underground and surface mining methods and total credit base.

B. Employment Factor (see instructions for definitions).

- 5. Total number of Virginia coal mining jobs for the calendar year ending within the taxable year.
6. Total number of Virginia coal mining jobs for the preceding calendar year.
7. Employment Factor (divide Line 5 by Line 6). Do not enter more than 100%.

C. Credit Computations and Credit Distributions Earned for 2015 (report credit on 2018 return).

- 8. Tentative coal mining credit (multiply Line 4 by the percentage on Line 7).
9. Coal bed methane gas producer credit (\$0.01 per million BTU of coal bed methane gas produced in Virginia).
10. Credit distributions from pass-through entities (see instructions).
11. 2015 Coalfield Employment Enhancement Tax Credit earned. Enter the total of Lines 8, 9 and 10 here*.

D. Application of Coal Related Tax Credits Earned (from 2015 Schedule 306B).

- 12. Full tax credit: Enter amount from 2015 Schedule 306B, Line 9(a) or 9(b).
13. Excess tax credit (85%): Enter amount from 2015 Schedule 306B, Line 11.
14. Total Credit Allowable This Year: Add Lines 12 and 13.

Instructions for Completing Form 306 - Coal Related Refundable Tax Credits

TAX BULLETIN: See Virginia Tax Bulletin 97-1 for additional information and examples on how this credit applies for current and future taxable years. The bulletin is available by writing to the **Virginia Department of Taxation, Forms Request Unit, P. O. Box 1317, Richmond, VA 23218-1317**, calling **(804) 367-8031** or visiting the Department's website **www.tax.virginia.gov**.

You may claim only the Coalfield Employment Enhancement Tax Credit OR the Virginia Coal Employment and Production Incentive Tax Credit that has been allocated to you per ton of coal.

Part I - Qualifications

Qualifications for the coal credit and coal bed methane credit are listed separately below. If additional guidance is needed to determine if you qualify for either credit, see the box above.

Coal Credit Qualifications

Check this box on Form 306, Part I, if you meet all coal credit qualifications below.

1. The person (individual, partnership, corporation, estate or trust) earning this credit has an economic ownership interest in coal mined in Virginia for which the coal credit is claimed. "Economic interest" is defined as the economic ownership interest required by IRC § 611 as of December 31, 1977, in order to claim the depletion deduction. Note that a party who only receives an arm's length royalty is not considered as having an economic interest in coal mined in Virginia. Coal is considered "mined in Virginia" if the portal through which the coal is brought to the surface is located in Virginia. Coal mined by surface methods will be considered "mined in Virginia" if mined from within the boundaries of the permit area defined in *Va. Code* § 45.1-229.
2. The same ton of coal used to compute this credit is not being used to compute the Coal Employment and Production Incentive Tax Credit (*Va. Code* § 58.1-433.1 or § 58.1-2626.1). For purposes of this credit, "ton" means the same as customarily used in transactions between a knowledgeable buyer and seller.
3. The seam thickness of coal mined using underground mining methods (Part III, Section A) is based on the weighted average isopach mapping of actual coal seam thickness by mine as certified by a professional engineer. Isopach maps must have been provided to the Virginia Department of Mines, Minerals and Energy (DMME) within the time frames specified in Virginia Tax Bulletin 97-1. (If claiming this credit for coal mined from a seam 36" thick or less, the DMME acknowledgment must be enclosed with the income tax return of the entity which qualified for this credit.) All information upon which the isopach mapping is based will be available for review by the DMME.
4. The employment factor (Part III, Section B) is the ratio of the number of Virginia coal mining jobs, for the calendar year ending during the taxable year in which the credit is earned, to the number of Virginia coal mining jobs for the prior calendar year. It is computed on the total number of Virginia coal mining jobs and not on a per mine basis. Results are always rounded up. Taxpayers who file consolidated or combined returns will calculate the employment factor and corresponding credit on a separate company basis.
5. A Virginia coal mining job will be considered to be any job required to be reported on the Mine Safety and Health Administration (MSHA) Form 7000-2 pursuant to 30 CFR Part 50 as of January 1, 1995, and for which wages are properly reported on Form VEC-FC-20 pursuant to the Virginia Unemployment Compensation Act (*Va. Code* § 60.2-100 et seq.). The total hours worked at these jobs during each quarter, calculated in accordance with 30 CFR Part 50 and reported on the DMME

tonnage report (Form DM-CM-2), will be aggregated for the calendar year. The total hours from all tonnage reports filed by the entity will be divided by 1,920 equivalent hours per job to derive the number of coal mining jobs for the employment factor computation.

Note: A taxpayer with facilities that do not have an assigned Mine Index Number from the DMME, such as stand alone preparation plants, coal handling facilities, shops or administrative or engineering facilities, who wishes to file employment data from these facilities for the purpose of calculating the employment factor, may file a separate annual tonnage report (Form DM-CM-2) with the DMME, inserting "none" in the space for the mine index number and leaving the tonnage spaces blank. When completing the form, if coal mining jobs are allocated to one or more contractor(s), enclose an explanation with Form DM-CM-2.

6. The person earning this credit may not also claim the Virginia Coal Employment and Production Incentive Tax Credit unless received as a distribution from a different entity.

Coal Bed Methane Credit Qualifications

Check this box on Form 306, Part I, if you meet the qualification below.

A coal bed methane gas producer is the person who was issued a permit by the DMME to operate a coal bed methane well.

The Virginia Coal Employment and Production Incentive Tax Credit Qualifications

Check this box on Form 306, Part I, if you meet the qualification below.

The person (individual, partnership, corporation, estate or trust) has an economic ownership interest in coal mined in Virginia as described in the Coal Credit Qualifications and has been allocated this credit by a qualifying electricity generator. The allocation must be executed by December 31 of the year that the coal was purchased. Schedule 306C AND all corresponding Forms 306T must be completed and enclosed with this return.

Part II - Tons of Coal Sold

Special Instructions for Line 2 (and Schedule 306A)

If coal was sold during the taxable year and a statement was supplied to the purchaser that the coal is Virginia mined coal for purposes of claiming another coal credit, complete Schedule 306A to determine the tonnage amounts to enter on Line 2. Instructions for completing Schedule 306A are provided on the schedule. The other coal credit referenced above is:

- Coal Employment and Production Incentive Tax Credit (*Va. Code* §§ 58.1-433.1 and 58.1-2626.1).

Form 306, Part II, Line by Line Instructions

1. Enter the number of tons of qualifying coal sold during the taxable year. Complete Columns A, B and C to report this tonnage by each mining method.
2. Enter the number of tons of qualifying coal sold during the taxable year for which the purchaser is eligible for a coal credit. Complete Columns A, B and C to report this tonnage by each mining method.
3. Subtract Line 2 from Line 1 for each column. The amounts from this line will be entered on Part III, Lines 1, 2 and 3.

Part III - Credit Computation

Sections A, B and C

Complete Part III using the instructions provided for each line, the definitions and guidelines provided in Part I, and Virginia Tax Bulletin 97-1. See the box at the top of the page labeled "TAX BULLETIN" for information on obtaining this document.

Special Instructions

Line 1. Enter the amount from Part II, Line 3, Col. A.

Line 2. Enter the amount from Part II, Line 3, Col. B.

Line 3. Enter the amount from Part II, Line 3, Col. C.

Line 5. The total number of coal mining jobs of the person (entity) filing the return includes the jobs of contract operators as reflected in the annual tonnage reports filed with the DMME for the year the credit is earned. The entity claiming the credit is responsible for obtaining the contractor's annual tonnage reports filed with the DMME.

Line 6. The total number of coal mining jobs is the number reflected in the annual tonnage reports for the year prior to the year that the credit was earned. This amount includes jobs of contract operators.

Line 10. Enter the credits distributed to you from another entity. *This is the current year credit distribution from the pass-through entity.* If claiming credits for more than one entity, enclose separate Forms 306 for each entity. Add Line 10 from each additional Form 306 and enter the total on this line.

If a distributive share includes coal tonnage from coal mined using the underground mining method with a seam of 36" or less, a copy of the acknowledgment document from the DMME must be provided to each recipient.

Line 11. *Credit to report on the 2015 return:* Instructions for this line are on Form 306. This credit may be claimed against the income tax in future years based on the credit redemption schedule. Apply the credit as follows:

- Apply the credit to the current year income tax, then
- Offset other state taxes incurred during that taxable year.

Any remaining excess credit for that taxable year will be redeemed at 85% of face value by the Virginia Department of Taxation. The balance of the excess credit will be deposited in a regional economic development fund administered by the Coalfields Economic Development Authority. Since this is a refundable credit, it has no carryforward feature. See Virginia Tax Bulletin 97-1 for additional information. Distributions made to pass-through entities are reported on the current year Form 306 even though the credit may not be claimed until a future year.

Section D

Complete Part III, Section D, using the instructions provided for each line. Instructions for completing Schedule 306B are on a separate page. This schedule must be completed before completing Part III, Section D of Form 306.

What to Enclose

In General

All taxpayers claiming the credit must complete Form 306 and enclose completed Schedules 306A and 306B, if appropriate. All taxpayers claiming a credit for coal sold that was mined from an underground seam of 36" or less must enclose a copy of the statement from the DMME acknowledging that isopach mapping was received.

Corporations, S corporations (or shareholders of S corporations that are taxed as partnerships), partners in partnerships, members in limited liability companies and sole proprietors must also enclose a copy of the Form DM-CM-2 filed with the DMME (partners and members will enclose a copy of the entity's Form DM-CM-2). If more than one Form DM-CM-2 was filed, a summary schedule may be substituted that identifies the same information as on the Form DM-CM-2. If the total number of tons reported on all Forms DM-CM-2 does not agree with the total number of tons sold as reported on Form 306, Part II, Line 1. Enclose a detailed explanation of the difference.

Fiscal year filers should refer to the back of Form DM-CM-2 for filing requirements.

Schedule 306B: Enclose a copy of the document filed with the applicable state agency showing payment of the tax for which credit is claimed.

Information Provided by Pass-Through Entities

Pass-through entities must provide their shareholders, partners or members with a copy of the **entity's** Form 306 to enclose with their returns. In addition, all pass-through entities distributing this credit to their owners, shareholders, partners or members must give each a Schedule VK-1, Owner's Share of Income And Virginia Modifications And Credits.

Each partnership or limited liability company distributing this credit must also send a copy of the same partner or member information directly to the Virginia Department of Taxation, ATTN: Coalfield Employment Enhancement Tax Credit Distribution, P. O. Box 5126, Richmond, Virginia 23220-0126 within 60 days of making the distribution.

Where to Get Help

For additional information, write to the **Virginia Department of Taxation, P. O. Box 5126, Richmond, VA 23220-0126** or call **(804) 367-8037**. Tenemos servicios disponible en Español. To order forms, call (804) 367-8031. If you have access to the internet, you can obtain most Virginia income tax forms and additional tax information by visiting www.tax.virginia.gov. Forms are also available from the office of your local Commissioner of the Revenue, Director of Finance or Director of Tax Administration.

Credit Redemption Schedule

Taxable Year Earned	First Taxable Year to Claim	Allowable Credit to Claim	Taxable Year to Claim	Balance of Credit to Claim
1996	1999	50%	2005	50%
1997	2000	50%	2006	50%
1998	2001	75%	2007	25%
1999	2002	75%	2008	25%
2000	2003	100%		
2001	2004	100%		
2002	2005	100%		
2003	2006	100%		
2004	2007	100%		
2005	2008	100%		
2006	2009	100%		
2007	2010	100%		
2008	2011	100%		
2009	2012	100%		
2010	2013	100%		
2011	2014	100%		
2012	2015	100%		
2013	2016	100%		
2014	2017	100%		
2015	2018	100%		
2016	2019	100%		

**Schedule 306A
2015**

**Coal Sold for Coal Credit to
Qualified Purchasers**



Page ____ of ____

Name of Company	FEIN or Social Security Number
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The Coalfield Employment Enhancement Tax Credit is based in part on the number of tons of coal sold during the taxable year which were mined in Virginia. Any person who grants a certificate to a purchaser certifying that the coal purchased was Virginia-mined for purposes of claiming another coal related credit (the Coal Employment and Production Incentive Tax Credit) and also claims the Coalfield Employment Enhancement Tax Credit must complete this schedule. Use the instructions below to complete Columns A through F. Enclose a separate schedule if more space is needed.

Column A: Date of coal sale and certification

Column B: Invoice number for the sale

Column C: Name of the purchasing firm

Columns D - F: Mining method used to extract the coal sold: (1) underground: seam thickness 36" or less, (2) underground: seam thickness over 36", or (3) surface mining. If a sale involved more than one mining method, use a separate line for each method. If you are unable to identify the mining method because the coal was commingled, allocate the tonnage to each mining method and enclose a statement explaining the allocation method. State the number of tons sold to the firm in Column C for which the certificate of qualification was issued. If more than one mining type is shown, specify the tons mined by mining type.

Total Rows: After entering all sales, add the total tonnage amount for each mining type and enter the totals on the TOTAL rows at the bottom of the page. Transfer the totals to Form 306, Part II, Line 2, as directed for each row.

	Column A Date Coal Was Sold	Column B Invoice Number	Column C Name of Firm Purchasing Coal	Column D Number of Tons Sold Mined from Underground Seams 36" or Less	Column E Number of Tons Sold Mined from Underground Seams Over 36"	Column F Number of Tons Sold Mined by Surface Mining Method
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total Tons from Column D: Seam 36" or Less. Enter here and on Form 306, Part II, Line 2, Col. A.						
Total Tons from Column E: Seam Over 36". Enter here and on Form 306, Part II, Line 2, Col. B.						
Total Tons from Column F: Surface Mining Method. Enter here and on Form 306, Part II, Line 2, Col. C.						

Schedule 306B Schedule of Tax Credit Application 2015 for Coal Related Tax Credits



- Read the instructions before completing Schedule 306B.
- If additional space is needed, use an additional schedule or page.

Name of Company	FEIN or Social Security Number
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The Coalfield Employment Enhancement Tax Credit and the Virginia Coal Employment and Production Tax Credit allow 100% refunds for previously paid taxes imposed by the Commonwealth of Virginia that were incurred during the taxable year, up to the face value of the Coalfield Employment Enhancement Tax Credit and the Virginia Coal Employment and Production Tax Credit. If any credit remains, it will be refunded at 85% of its face value. The remaining balance of the credit will be deposited into a regional fund administered by the Coalfields Economic Development Authority.

Schedule 306B is used to list each state tax which the Coalfield Employment Enhancement Tax Credit and the Virginia Coal Employment and Production Tax Credit will offset. The Coalfield Employment Enhancement Tax Credit earned and reported on the 2012 Form 306 will be allowable as a credit on the 2015 income tax return. You must have earned and reported the credit on your 2012 income tax return in order to claim the credit on your 2015 return. See the instructions before completing this schedule. To claim the Virginia Coal Employment and Production Incentive Tax Credit, the credit must be allocated by December 31 of the year the coal was purchased. You must complete and enclose the Schedule 306C and all corresponding Forms 306T. Required Enclosures: Enclose a copy of the document showing payment of each tax amount claimed in Column E below.

Part I - Maximum Credit		
1 (a) 100% of the Coalfield Employment Enhancement Tax Credit from your 2012 Form 306, Line 11.	1(a)	
(b) 100% of the Virginia Coal Employment and Production Incentive Credit from 2015 Schedule 306C, Line 21.	1(b)	
2 Total 100% Credit - Add Line 1(a) and Line 1(b).	2	

Part II - Credit Designation
Complete Lines 3 through 8 below using the instructions shown on the following page. The total on Line 8 may not be greater than Line 2 above. Do not include local taxes, taxes incurred by your customers, prior year taxes, addition to tax, penalty or interest paid, if any. Complete Lines 9 through 10 using the instructions below to compute the amount of credit to be refunded.

Column A Type of State Tax Paid for Taxable Year 2015	Column B State Agency Administering Tax	Column C Name of Taxpayer Earning Credit and Taxpayer Identification Number Under Which 2015 Payment(s) Made	Column D Date(s) Paid and Tax Period	Column E Tax Paid in Current Taxable Year
3				
4				
5				
6				
7 Enter the total taxes paid from all additional pages here. (If additional space is needed, include additional pages.)			7	
8 Add Lines 3 - 7 above and enter here.			8	
9 Excess credit eligible for 85% refund:				
(a) If Line 2 is greater than the amount on Line 8, enter the amount from Line 8 here and on Form 306, Part III, Line 12, then skip to Line 10.			9(a)	
(b) If Line 8 is greater than the amount on Line 2, enter amount from Line 2 here and on Form 306, Part III, Line 12. Next, enter 0 on Lines 10, 11 and 12.			9(b)	
10 Line 2 less Line 9(a).			10	
11 Multiply the amount on Line 10 by 85% (.85). Enter here and on Form 306, Part III, Line 13.			11	
12 Multiply the amount on Line 10 by 15% (.15).			12	
13 Remaining tax liability amount - Subtract Line 2 from Line 8 (if 0 or less, enter 0).			13	

Instructions for Completing Schedule 306B - 2015
Schedule of Tax Credit Application for the Coalfield Employment Enhancement Tax Credit
and the Virginia Coal Employment and Production Incentive Tax Credit

General Information

You may claim only the Coalfield Employment Enhancement Tax Credit OR the Virginia Coal Employment and Production Incentive Tax Credit that has been allocated to you per ton of coal.

The Coalfield Employment Enhancement Tax Credit is **claimed** based on a redemption schedule. If the total credit is larger than the sum of all state taxes paid during the taxable year, 85% of the excess credit will be **redeemed by the Department of Taxation** to you as a refund on your income tax return. The remaining 15% of the credit will be deposited in a regional economic development fund administered by the Coalfields Economic Development Authority. The credit will be administered and redeemed only by the Virginia Department of Taxation, regardless of which Virginia agency received the tax payments. Note that this credit applies only to state taxes paid in the current taxable year; it does not apply to prior year or future year taxes, any addition to tax, penalty or interest, local taxes or license fees. After filing your Virginia income tax return, if you discover that you overpaid or underpaid a tax on which this credit was computed (Lines 2 through 7), you must file an amended income tax return with the Virginia Department of Taxation to reflect the change. See the instructions for Form 306 for details on required enclosures.

In instances where a combined or consolidated Virginia corporation income tax return is filed which includes corporations which were not eligible to claim the credit, special rules apply. In such cases, the credit as calculated above is utilized to offset the combined or consolidated Virginia corporate income tax liability. However, any remaining credit can only be used to offset other state taxes incurred by the corporations in the consolidated or combined group which actually earned the credit or meet the criteria of the 80% test described in Public Document 00-186.

The Virginia Coal Employment and Production Incentive Tax Credit may be allocated between a qualifying electricity generator and qualifying person with an economic interest in coal. The allocation of this credit may not exceed \$3 per ton. All credits earned on or after January 1, 2006 but prior to July 1, 2016, which are allocated to persons with an economic interest in coal may be redeemed by the Tax Commissioner if the credits exceed the taxpayer's state tax liability for the applicable taxable year.

Instructions for Completing Schedule B (Form 306 - 2015)

Part I - Allowable Portion Of the Coalfield Employment Enhancement Tax Credit and Virginia Coal Employment and Production Incentive Tax Credit

Line 1: (a) Enter 100% of the Coalfield Employment Enhancement Tax Credit earned and reported on your 2012 Form 306.

(b) Enter 100% of the Virginia Coal Employment and Production Incentive Credit from 2015 Schedule 306C, Line 21.

Line 2: Enter the total of Lines 1(a) and 1(b).

Part II - Credit Designation

Important: Read these instructions before completing Part II.

Lines 3 - 8: Complete Lines 3 through 7, listing each qualifying current year state tax paid to the Virginia Department of Taxation or any other state agency during the taxable year, then enter the total of Lines 3 through 7 on Line 8. Taxes paid to federal or local government agencies do not qualify.

Qualifying state taxes are those incurred and paid by you. Examples of qualifying taxes paid to the Virginia Department of Taxation are the corporate income tax, tire tax, and retail sales tax (to the extent that the sales tax was paid for nonexempt purchases for use by you). Taxes which are merely collected, held in trust and then remitted to the Department of Taxation do not qualify for this credit. Examples of non-qualifying taxes include employer withholding tax and retail sales tax paid by your customers. In addition, this credit may not include any addition to tax (computed on Form 760C or Form 500C), penalty, interest or prior year taxes.

The credit must first be applied against the income tax shown on your income tax return and then against all other taxes imposed by the Commonwealth of Virginia that were incurred and paid by you during the taxable year.

When completing Line 3, enter the tax shown on your income tax return, less any other tax credits claimed which have a higher priority. (As a general rule, credits are claimed in the order in which they provide the best tax advantage. For example, credits without carryover provisions are generally claimed before credits with carryover provisions.)

Column A: Enter the name of the state tax for which credit is claimed for tax paid. For example: "corporation income tax."

Column B: Enter the name of the state agency to which the tax in Column A was paid.

Column C: Enter the taxpayer name and account number under which the tax was paid. For example, if the tax was paid to the Virginia Department of Taxation, enter your name and the account number used when making the payment. If credit is claimed for a pass-through distribution from a partnership, limited liability company or subchapter S corporation, enter the name and account number shown on the statement from that entity.

Column D: Enter the date that the payment was made and the taxable period for which the payment was applied. For example, if claiming credit for a use tax payment made on April 15, 2015, for the period January through March, enter "1st quarter use tax paid April 15, 2015." If additional space is required, use an additional page.

Column E: Enter the amount of tax that was reported in Column D.

Lines 9 through 17: Use the instructions on Schedule 306B to complete Lines 9 through 17, then transfer the amounts to Form 306 as directed.

Schedule 306C **Recapitulation of Virginia Coal**
2015 **Employment and Production Incentive**
Tax Credit Allocation



Page ____ of ____

Name of Company	FEIN or Social Security Number
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For taxable years beginning January 1, 2006, use this schedule to summarize the information from your Forms 306T.

Enclose a separate schedule if more space is needed.

- Column A: Transferor Name (Form 306T, Section II, B)
- Column B: Transferor FEIN (Form 306T, Section II, C)
- Column C: Date coal was sold. This date must be on or after January 1, 2006 and before July 1, 2016.
 (Form 306T, Section I, A)
- Column D: Invoice Number (Form 306T, Section I, B)
- Column E: Number of tons sold to transferor (Form 306T, Section I, C)
- Column F: Amount of credit that is to be allocated to you. This may not exceed \$3 per ton of coal.
 (Form 306T, Section IV, C)

Enclose Schedule 306C and all Forms 306T to Form 306.

	Column A Transferor Name (Form 306T, Section II, B)	Column B Transferor FEIN (Form 306T, Section II, C)	Column C Date of Sale (Form 306T, Section I, A)	Column D Invoice Number (Form 306T, Section I, B)	Column E Number of Tons Sold (Form 306T, Section I, C)	Column F Portion of Credit Reported on Form 306T, Section IV, C
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total Credit: Enter here and on Schedule 306B, Line 1(b).					