

Coal Conversion Facility Privilege Tax

- Coal Beneficiation Plants -

(North Dakota Century Code ch. 57-60)

Report for month of _____, 20 ____

For plant located in the County of _____ Name of Plant _____

Plant Owner _____ FEIN _____

Address _____ City _____ State _____ Zip Code _____

Individual to whom questions concerning this report should be directed:

Name _____ Title _____ Phone No. _____

Address (if different from above) _____

Date of first taxable production from the facility _____

Duration of exemption granted by the county (may not exceed 5 years) _____

Please complete Schedules A and B on back before proceeding. (See instructions.)

Tax Computation Schedule

1. Tax before exemptions (Schedule A, line 11 or Schedule B, line 11, whichever is greater)..... \$ _____
2. Exemption from state portion of the tax (85 percent effective for 5 years
from date of first taxable production)..... \$ _____ 0.85
3. Exemption from state portion of the tax (line 1 times line 2) \$ _____
4. Exemption percentage granted by county (may not exceed 15 percent)..... % _____
5. Exemption from county portion of the tax (line 1 multiplied by line 4)..... \$ _____
6. Tax Due (line 1 less lines 3 and 5) \$ _____

Signature of Authorized Person

Title

Date

Please Do Not Write In This Space

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Schedule A

Design Capacity Calculation

1. Design capacity of plant (tons per hour)..... _____
2. Maximum taxable percentage of design capacity (80 percent)..... 0.80
3. Line 1 multiplied by line 2 _____
4. Number of days in production month _____ multiplied by 24 hours _____
5. Line 3 multiplied by line 4 _____
6. Number of tons of beneficiated coal produced for the purpose of sale..... _____
7. Taxable tons - line 5 or line 6, whichever is less..... _____
8. Less number of tons of beneficiated coal produced for use within a coal conversion facility _____
9. Net taxable tons _____
10. Tax rate per ton \$0.20
11. Tax on production - line 9 multiplied by line 10..... \$ _____

Schedule B

1. Gross receipts from sale of beneficiated coal.....\$ _____
2. Less gross receipts from sale of beneficiated coal sold for use within a coal conversion facility\$ _____
3. Adjusted gross receipts from sale of beneficiated coal (line 1 minus line 2)\$ _____
4. Gross receipts from sale of byproducts\$ _____
5. Total gross receipts (line 3 plus line 4)\$ _____
6. Statutory reduction (20 percent)..... 0.20
7. Line 5 multiplied by line 6\$ _____
8. Adjusted gross receipts from sale of byproducts (line 4 minus line 7). If line 7 is greater than line 4, enter zero\$ _____
9. Adjusted gross receipts (line 3 plus line 8) \$ _____
10. Tax rate on adjusted gross receipts (1¼ percent) 0.0125
11. Tax on gross receipts \$ _____

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- Coal Beneficiation Plants -**

Instructions

North Dakota Century Code ch. 57-60 requires each coal beneficiation plant which improves the physical, environmental, or combustion qualities of coal by means other than crushing or treatment with dust suppressants or freeze-proofing agents to file a monthly report and remit a tax which is the greater of two separate calculations, one based on tons of beneficiated coal produced for the purpose of sale and one based on gross receipts. The report, with appropriate tax, is to be filed in the Office of State Tax Commissioner, 600 E. Boulevard Ave. Dept 127, Bismarck, North Dakota, 58505-0599 within twenty-five days after the end of the month for which it is made.

A separate report is required for each county in which a coal beneficiation plant is located. If two or more plants are located within the same county, a separate report is required for each plant.

Schedule A

Line 1: “ ‘Design capacity of a coal beneficiation plant’ means the number of tons a coal beneficiation plant is designed to produce as certified by a registered professional engineer.” N.D.C.C. § 57-60-01(7).

Line 4: Enter the number of days in the month for which the report is made (30, 31, 28, or 29).

Line 8: Enter number of tons of beneficiated coal “produced for use within a coal conversion facility.” N.D.C.C. § 57-60-02(6)

Schedule B

Lines 1, 2, 3 and 4: “ ‘Gross receipts’ means all revenue, valued in money, whether received in money or otherwise, derived by a coal conversion facility subject to the provisions of this chapter from the production of products of a coal conversion facility, but not including any revenue derived from transportation, transmission, distribution, or other events which occur after completion of the process of production of the products of the facility. Any amount of beneficiated coal produced for use within a coal conversion facility is exempt from such tax. N.D.C.C. § 57-60-02(6) For the purpose of computing the tax imposed by this chapter, ‘gross receipts’ does not include:

- a. Any financial assistance, whether in the form of price guarantee payments or otherwise, provided by the federal government or any agency of the federal government;
- b. Any revenue derived from the sale of byproducts as herein defined to a maximum of twenty percent of the gross receipts as defined in this subsection; . . .” N.D.C.C. § 57-60-01(8)