

COAL SEVERANCE TAX SELLER/PURCHASER CERTIFICATE



INSTRUCTIONS TO COMPLETE PAGE 1 OF THIS CERTIFICATE:

This form is to be submitted if coal has been Purchased and Processed.

Complete the Seller and Purchaser information below and check the applicable number (1 through 5).

Certificate ID is the taxpayer's Coal Tax Seller/Purchaser Certificate ID number assigned by the Kentucky Department of Revenue. If the seller of the coal is not a Kentucky taxpayer (Broker) or is an out-of-state producer who has not been assigned a Certificate ID#, this Seller/Purchaser Certificate must still be completed.

For Numbers 1, 2, 3 or 4 below, to be eligible to claim a deduction this Seller/Purchaser Certificate must be on file with the Kentucky Department of Revenue for each source of produced coal.

For Number 5 below, to be eligible to claim a deduction for coal purchased from a broker this Seller/Purchaser Certificate must be filed monthly.

An original signature is required.

Mail to: Kentucky Department of Revenue
 Frankfort, Kentucky 40619-0001

For information concerning this Certificate, contact the Coal Tax Section at 502-564-8334.

SELLER INFORMATION

PURCHASER INFORMATION

Certificate ID No.:	Certificate ID No.:
Name:	Name:
Mailing Address line 1:	Mailing Address line 1:
Mailing Address line 2:	Mailing Address line 2:
City, State, Zip Code:	City, State, Zip Code:
FEIN/SSN:	FEIN/SSN:

The Seller/Purchaser Certificate ID number will be used to identify purchasers and sellers of coal. **Purchasers must have this certificate on file with the Kentucky Department of Revenue to claim a deduction for the cost of purchased coal.** This certificate must be filed with each return if the purchase was from a Coal Broker. **This coal was (check one or more):**

- 1. **Mined by Seller in Kentucky.** The seller has legal title to this coal and is the taxpayer as set forth in KRS 143.010. The coal sales(s) for which this certificate is given contains no brokered coal.
- 2. **Mined by Seller outside of Kentucky.** The following information is required:

State of Origin:	
State Mine License Identification No.:	
Reclamation Permit No.:	

- 3. **Purchased and processed for resale by Seller.**
- 4. **Refuse coal** (gob or slate piles, slurry ponds, fines, etc.) **purchased for the purpose of resale.** List the name and address of the company or person who generated the refuse.

Name:	
Mailing Address:	
City, State, Zip Code:	
Date Refuse was Generated:	

- 5. **Purchased by Seller for the purpose of resale without processing.** Complete the Broker's Purchase Schedule on the reverse side of this form. Certificates for Brokers must be filed on a monthly basis.

IMPORTANT: THIS CERTIFICATE MUST BE SIGNED BELOW

I hereby certify coal sales to the purchaser listed above beginning on or after _____ (date). I, the undersigned, under penalties of perjury, declare to the best of my knowledge and belief that the information furnished on this form is true and correct.

Authorized Signature of Seller

Printed Name

Title

Date

INSTRUCTIONS TO COMPLETE PAGE 2 OF THIS CERTIFICATE:

If Question 5 was checked on Page 1, the Broker must complete the Broker Schedule below to account for the source(s) of all coal tonnage within this sale.

To complete this schedule, follow the guidelines below.

- Certificate ID number is the taxpayer's Seller/Purchaser Certificate ID number assigned by the Kentucky Department of Revenue. If the seller of the coal is not a Kentucky taxpayer (broker) or is an out-of-state producer who has not been assigned a Certificate ID number, enter their Social Security Number (SSN) or Federal Employer Identification Number (FEIN).
- Seller's Name is the name of the broker selling the coal for this transaction.
- Purchaser's Name is the taxpayer purchasing the coal from the Seller for this transaction.
- Tax Period is the reporting month and year for which this schedule will be submitted.

The Seller for this transaction must complete the Broker Schedule. For each line of the Broker Schedule include:

- Seller's Certificate ID number for the source of the brokered coal. If the source of the coal is a Kentucky taxpayer, enter the taxpayer's Seller/Purchaser Certificate ID number assigned by the Kentucky Department of Revenue. If the seller of the coal is not a Kentucky taxpayer or is an out-of-state producer who has not been assigned a Certificate ID number, enter their Social Security Number (SSN) or Federal Employer Identification Number (FEIN).
- Seller's Name and Address is the name and address for the source of the coal.
- Brokered Tons Sold to the Above Purchaser are the tons of coal purchased from the listed source(s) which is being sold to the Purchaser as part of the sale covered by this certificate.
- Total the brokered tons sold to the Purchaser. This amount must be included on the Coal Tax Return (form 55A100) for the listed period. Note: The deduction on the Coal Tax Return (form 55A100) for the cost of coal purchased from a broker is limited to the cost of the coal which the broker obtained from registered taxpayers or out-of-state producers.

SELLER/BROKER INFORMATION

Certificate ID No.:		Certificate ID No.:	
Name:		Name:	
Tax Period (mm/yyyy):			

BROKER SCHEDULE

Line	Seller's Identification Number for the Source of the Coal	Seller's Name for the Source of the Coal	Seller's Address for the Source of the Coal Street - City - State - Zip Code	Brokered Tons Sold to the Above Purchaser
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total	To be reported on Schedule IV of the Purchaser's Coal Tax Return (form 55A100) and related to the above Broker			