

**Virginia
Form 306T**

**Allocation of Virginia Coal
Employment and Production Incentive
Tax Credit Between Interested Parties**



Use this form to complete Schedule 306C.
Enclose all Forms 306T with Form 306.

- Original Credit Allocation Agreement.
- Amendment of an existing Credit Allocation Agreement (include copy of original Form 306T that this form amends).

Section I – Sale Information	
A) Date of Original Sale	B) Invoice Number
C) Number of Tons Sold	D) Total Amount of Credit (not to exceed \$3 per ton) \$.00

Section II – Transferor Information (Electricity Generator)			
A) Entity Type - Check One <input type="checkbox"/> Individual Taxpayer <input type="checkbox"/> Multiple Taxpayers <input type="checkbox"/> Nonprofit <input type="checkbox"/> Other Entity - Specify _____ <input type="checkbox"/> Corporation <input type="checkbox"/> Pass-Through Entity <input type="checkbox"/> Trust			
B) Name		C) Identification Number FEIN	
D) Street Address or P.O. Box Number	City	State	ZIP Code
E) Contact Name, If Different from Above		F) Phone Number	

Section III – Transferee Information (Person with Economic Interest in Coal)			
A) Entity Type - Check One <input type="checkbox"/> Individual Taxpayer <input type="checkbox"/> Multiple Taxpayers <input type="checkbox"/> Nonprofit <input type="checkbox"/> Other Entity - Specify _____ <input type="checkbox"/> Corporation <input type="checkbox"/> Pass-Through Entity <input type="checkbox"/> Trust			
B) Name		C) Identification Number <input type="checkbox"/> SSN <input type="checkbox"/> FEIN	
D) Street Address or P.O. Box Number	City	State	ZIP Code
E) Contact Name, If Different From Above		F) Phone Number	
G) Name of Mine		H) Location of Mine	

Section IV – Allocation of Tax Credits		
A) Total credit amount attributable to the coal transaction	\$.00
B) Credit retained by electricity generator	- \$.00
C) Credit amount to be allocated to the person with an economic interest in the coal (Line A minus Line B)	= \$.00

Section V – Declaration and Signatures		
Each of the undersigned representatives of the Transferor and Transferee declares, under the penalties provided by law, that (i) this form (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete, made in good faith pursuant to the income tax laws of the Commonwealth of Virginia; and (ii) no coal described above has been or will be used as the basis for claiming a Coalfield Employment Enhancement Tax Credit or a Virginia Coal Employment and Production Incentive Tax Credit except as allocated or retained above.		
I authorize the Department of Taxation to discuss my allocation form with the contact person listed in Section II or III and any person listed as my return preparer, if applicable.		
Signature of Representative for Transferor	Print Name	Date
Address of Representative for Transferor		Phone Number
Signature of Representative for Transferee	Print Name	Date
Address of Representative for Transferee		Phone Number