## **COMMITTEE ON NATURAL RESOURCES**

## 113<sup>th</sup> Congress Disclosure Form As required by and provided for in House Rule XI, clause 2(g) and the Rules of the Committee on Natural Resources

Subcommittee on Energy and Mineral Resources
Oversight Hearing "EPA vs. American Mining Jobs: The Obama Administration's Regulatory
Assault on the Economy."
October 10, 2013

For Individuals:
1. Name: Chris R. Hamilton
2. Address: [Information redacted for privacy]
3. Email Address: [Information redacted for privacy]
4. Phone Number: [Information redacted for privacy]
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For Witnesses Representing Organizations:

- 1. Name: Chris R. Hamilton
- 2. Name of Organization(s) You are Representing at the Hearing:

West Virginia Coal Association

- 3. Business Address: [Information redacted for privacy]
- 4. Business Email Address: [Information redacted for privacy]
- 5. Business Phone Number: [Information redacted for privacy]

## For all Witnesses

Name/Organization: Chris Hamilton/West Virginia Coal Association
Title/Date of Hearing: Oversight Hearing on "EPA vs. American Mining Jobs: The Obama Administration's Regulatory Assault on the Economy." October 10, 2013

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

Over 40 Years' experience in coal mining industry. Have mine foreman-fire-boss certifications from West Virginia and Ohio. Earned undergraduate degree and MBA from West Virginia University

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

West Virginia and Ohio Mine Foreman/fire-boss certifications

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

Over 40 years for mine related experience. 30+ years with the West Virginia Coal Association In mine safety, environmental, and technical areas

- d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior or United States Department of Agriculture that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

  NO
- e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

  NONE
- f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

  NONE
- g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony. NO

## **Witnesses Representing Organizations**

Name/Organization: Chris Hamilton/West Virginia Coal Association
Title/Date of Hearing: Oversight Hearing on "EPA vs. American Mining Jobs: The Obama Administration's Regulatory Assault on the Economy." October 10, 2013

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying. Senior Vice President, WV Coal Association

- i. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior or United States Department of Agriculture that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s). None
- j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s). None
- k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed. None
- l. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

  Attached

## \*\*\* PUBLIC DISCLOSURE COPY \*\*\*

## **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A	For th	ne 2010 calendar year, or tax year beginning and ending	9	
	Check it applicat		D Employer identifi	cation number
	Addr	west Virginia Coal Association, Inc.		
	Nam- chan	e l	55-0	307050
	Initia retur	N		
	Term		(304	
	Amer	nded o	G Gross receipts \$	2,880,811.
	Appli	Charleston, WV 25329	H(a) Is this a group re	
	pend	F Name and address of principal officer:William B. Raney	for affiliates?	Yes X No
		same as C above	H(b) Are all affiliates inc	
1	Tax-ex	xempt status: 501(c)(3) 501(c) ( 6 ) ◀ (insert no.) 4947(a)(1) or		list. (see instructions)
J	Webs	ite:▶ www.wvcoal.com	H(c) Group exemptio	
	Form o	forganization: X Corporation Trust Association Other ▶ L Summary	Year of formation: 2000 N	
	T.	Briefly describe the organization's mission or most significant activities: WVCA COT	municated to	ita mombora
Activities & Governance	1	and the public factual information about the	a coal industr	TCS Members
'n	2	Check this box if the organization discontinued its operations or disposed of		
Ne.	3		3	33
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	33
80	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	4
/itie	6	Total number of volunteers (estimate if necessary)	6	0
ĕ	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	17,500.
4	b	Net unrelated business taxable income from Form 990-T, line 34	7b	-4,325.
			Prior Year	Current Year
a)	8	Contributions and grants (Part VIII, line 1h)	0.	0.
ű	9	Program service revenue (Part VIII, line 2g)	3,216,137.	2,846,418.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,749.	3,113.
æ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40,872.	31,280.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,260,758.	2,880,811.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,000.	4,000.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
ψ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	695,858.	642,503.
nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25)		
ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,475,050.	2,472,660.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,174,908.	3,119,163.
	19	Revenue less expenses. Subtract line 18 from line 12	85,850.	-238,352.
Net Assets or Fund Balances			Beginning of Current Year	End of Year
sets alan	20	Total assets (Part X, line 16)	1,303,526.	1,084,502.
t As	21	Total liabilities (Part X, line 26)	338,895.	344,428.
		Net assets or fund balances. Subtract line 21 from line 20	964,631.	740,074.
<u></u>	art II	Signature Block		
Und	er pena	alties of perjury; I declare that I have examined this return, including accompanying schedules and st	atements, and to the best of my	knowledge and belief, it is
true.	, correc	ct, and complete. Declaration of preparer (other than officer) is based on all information of which pre	parer has any knowledge. 📝	
		My for francy	11/10/11	;
Sig	n	Signature of officer	Date (	
Her	е	William B. Raney, President		
		Type or print name and title	Date / Chaste F	
		Print/Type preparer's name Preparer's signature	Date Check C	PTIN
Paid		Harry C. Harless	//////// self-employer	1
	arer	Firm's name Arnett & Foster P.L.L.C.	Firm's EIN	
Use	Only	Firm's address P. O. Box 2629		
		Charleston, WV 25329	Phone no. (	304) 346-0441
May	the IF	RS discuss this return with the preparer shown above? (see instructions)		X Yes No

		,	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
^	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	-	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
4	public office? If "Yes," complete Schedule C, Part I	3	ļ	X
_	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
5	during the tax year? If "Yes," complete Schedule C, Part II  Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	4		ļ
Ŭ	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	_	37	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to	5	X	
-	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I			7.7
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	6	-	X
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			Δ.
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide	- 0		41
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?			41
	If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		_X_
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
L	Schedule D, Parts XI, XII, and XIII	<b>12</b> a	X	
a	Was the organization included in consolidated, independent audited financial statements for the tax year?			
10	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		<u>X</u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  Did the organization maintain an office, employees, or agents outside of the United States?	13		<u>X</u>
h	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	14a		<u>X</u>
D	and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV			77
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization	14b		<u>X</u>
	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	4.5		v
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals	15		<u>X</u>
	located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		v
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		<u>X</u>
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	11		-42
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	-,0		
	complete Schedule G, Part III	19		X
<b>20</b> a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that			
	operate one or more hospitals must attach audited financial statements (see instructions)	20h		

		T	Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
<b>24</b> a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		- 21
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		
	any tax-exempt bonds?	24c		
ď	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a	2.10		
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified			***
	person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete		ĺ	
	Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):		ļ	
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		_X_
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		<u>X</u>
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		<u>X</u>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		<u>X</u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		<u>X</u>
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
20	If "Yes," complete Schedule N, Part I	31		<u>X</u>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
33	Schedule N, Part II	32		<u>X</u>
30	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I			7.7
34	Was the organization related to any tax-exempt or taxable entity?	33		<u>X</u>
<b>0</b> -7	If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1			37
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	34		<u>X</u>
а	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of	35		<u> </u>
u	section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	26		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36	-	
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	- J	_	
	Note. All Form 990 filers are required to complete Schedule O	38	х	

## 010) West Virginia Coal Association, Inc. Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response to any question in this Part V Part V

	Office in Schedule O contains a response to any question in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1	2		
b	10	2		
С	Ty Take the reportable garning			
20	(gambling) winnings to prize winners?	1c	X	ļ
Za	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
h	filed for the calendar year ending with or within the year covered by this return	1		
D	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	<u> </u>
За	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
b	Did the organization have unrelated business gross income of \$1,000 or more during the year?  If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3a	X	
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	3b	X	
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?			
b	If "Yes," enter the name of the foreign country:	4a		X
~	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			ĺ
5a				3.5
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5a		X
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5b		X
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	5c	-	
	any contributions that were not tax deductible?			v
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	6a		X
	were not tax deductible?	6h		
7	Organizations that may receive deductible contributions under section 170(c).	6b		
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7.0		
	to file Form 8282?	7c		
- d	If "Yes," indicate the number of Forms 8282 filed during the year	70		
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting			
	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
0	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
1	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	İ	-	
b	Gross income from other sources (Do not net amounts due or paid to other sources against			
_	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
_	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
i.	Note. See the instructions for additional information the organization must report on Schedule O.			
a	Enter the amount of reserves the organization is required to maintain by the states in which the			
_	organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		<u>X</u>
n)	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	1	

Form 990 (2010) West Virginia Coal Association, Inc. 55-0307050 Page Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response to any question in this Part VI			X
Sec	ction A. Governing Body and Management			
4-			Yes	No
1a	ia	33		
b		33		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			
3	officer, director, trustee, or key employee?  Did the organization delegate control over management duties customarily performed by or under the direct supervision	2		X
•	of officers, directors or trustees, or key employees to a management company or other person?			-
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	3		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	4		X
6	Does the organization have members or stockholders?	<u>5</u>		X
7a			<u> </u>	+
	governing body?	7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			1 22
	by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?			1
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the		1	
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	<del></del>		
			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with those of the organization?	. 10b		
	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			1
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise			
	to conflicts?	. 12b		
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this is done	120		
	Does the organization have a written whistleblower policy?	13	ļ	X
14	Does the organization have a written document retention and destruction policy?	. 14	ļ	X
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	. <u>15a</u>		X
b	Other officers or key employees of the organization	. 15b	-	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	. 16a	ļ	X
	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's			
	exempt status with respect to such arrangements? tion C. Disclosure	16b		
			·	
	List the states with which a copy of this Form 990 is required to be filed None  Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available.		- 1	***************************************
	public inspection. Indicate how you make these available. Check all that apply.	ne for		
	Own website Another's website W Upon request			
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy,			
	statements available to the public.	and fina	ancial	
	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.			
	William B. Raney, President - (304) 342-4153	zauon:		
	P.O. Box 3923, Charleston, WV 25339			

Form	990	/201	U)

## West Virginia Coal Association, Inc.

55-0307050

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

<b>(A)</b> Name and Title	(B) Average				<b>C</b> )			(D)  Reportable	(E)	(F)
Traine and Title	hours per week	_				app			Reportable compensation from related	Estimated amount of other
	(describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
Gary G, White	0 50							_		
Chairman	0.50	X		X		-	-	0.	0.	0.
Kevin S. Crutchfield	0.50	7.							_	
1st Vice Chairman	0.50	X		X		<del> </del>	ļ. —	0.	0.	0.
James L. Laurita Jr.	0 50	37		37					_	
2nd Vice Chairman Ben Hatfield	0.50	X		X		-	-	0.	0.	0.
	0.50	x		х						_
Secretary John Snider	0.30	<u> </u>		Δ			-	0.	0.	0.
Assistant Secretary	0.50	x						0.	0	•
Andrew Jordan	0.30	\\ \text{\rm 1}					-	U •	0.	0.
Treasurer	0.50	Х		X				0.	0	0
Chuck Ebetino	- 0.50	27		77		-	-	U •	0.	0.
Assistant Treasurer	0.50	х						0.	0.	^
Daniel T. Pochick								0.	U • 1	0.
Associate Division Chairma	0.50	х						0.	0.	0.
James O. Bunn									0.	<u> </u>
Immediate Past Chairman	0.50	Х						0.	0.	0.
Ralph Ballard								3 3		•
Member	0.50	Х						0.	0.	0.
William Bostic									<u> </u>	<u> </u>
Member	0.50	X						0.	0.	0.
Jimmy Brock										
Member	0.50	X						0.	0.	0.
Jim Bunn II										
Member	0.50	X						0.	0.	0.
Nick Carter										
Member	0.50	X						0.	0.	0.
Wayne Coleman										
Member	0.50	X						0.	0.	0.
Don Donell										
Member	0.50	X						0.	0.	0.
Patrick Graney III	0				Ì					
Member 12-21-10	0.50	X						0.	0.	0.

Part VII Section A. Officers, Directors, Tr	ustees, Key E	mpl	oyee	s, a	nd	High	est	Compensated Employ	rees (continued)				
(A)	(B)	1 ' '   ' ' '				(D)	(E)			(F)			
Name and title	Average hours per	(c				n tapp	olv)	Reportable compensation	Reportable		1	stimate	
	week	<del> </del>			T	7.97	from	compensation from related		ar	nount o	ЭТ	
	(describe	director						the	organization		com	pensa	tion
	hours for related	trustee or d	stee			sated		organization	(W-2/1099-MIS	SC)	1	rom the	
	organizations	truste	al trus		yee	эшоег		(W-2/1099-MISC)			1 -	anizati d relate	
	in Schedule O)	Individua	institutional trustee	Officer	Key employee	Highest compensated employee	Former				1	anizatio	
Ralph Hamilton						<del>                                     </del>		_					
Member	0.50	X	-			-	-	0.		0.		····	0.
Warren Hylton	0 50	77								^			•
Member	0.50	X		-				0.		0.			0.
Greg Jessee Member	0.50	X						0.		0.			0.
Tom Lusk	1 0.50	122	<del>                                     </del>			1				<u> </u>			<u> </u>
Member	0.50	X						0.		0.			0.
John Mick										<u> </u>			
Member	0.50	Х	<u> </u>					0.		0.			0.
Daniel D. Smith													
Member	0.50	X						0.		0.			0.
Wayne H. Stanley													
Member	0.50	X	ļ			_		0,		0.			0.
Nelson Sumpter								_					
Member	0.50	X				ļ		0.		0.			0.
J. Christopher Supcoe	0.50	х						0		_			^
Member  1b Sub-total				l		_	L	0.		0.			0.
1b Sub-total c Total from continuation sheets to Part V	II Section A	• • • • • •			• • • • •	<b>M</b>		295,054.		0.	11	1,51	0.
d Total (add lines 1b and 1c)	ii, occiion A				••••			295,054.		0.		$\frac{1}{1}, 51$	
Total number of individuals (including but in the control of	not limited to th	ose	liste	ed at	OOVE	e) wh	no re		.000 in reportable			<del>_</del> _ ,	
compensation from the organization						,		, , , , , , , , , , , , , , , , , , , ,	,				2
												Yes	No
3 Did the organization list any former officer													
line 1a? If "Yes," complete Schedule J for s											3		X
4 For any individual listed on line 1a, is the se	um of reportab	le co	omp	ensa	tion	and	d oth	ner compensation from t	the organization	İ			
and related organizations greater than \$15											4	X	-
5 Did any person listed on line 1a receive or							elate	ed organization or indivi	dual for services				
rendered to the organization? If "Yes," con Section B. Independent Contractors	ipiete Scheaul	e <i>J 1</i>	or st	icn j	oers	son				1	5		X
Complete this table for your five highest co	mneneated in	dene	ndo	nt c	ontr	acto	rc ti	ast received more than	\$100,000 of som		ation f	·	
the organization. NONE	imperisated int	Jepe	, i i a c	THE C	OHI	acic	ns u	lat received more man	\$ 100,000 of conf	pensa	ation ii	OIII	
(A)						···	T	(B)			(C	:)	
Name and business	address							Description of s	ervices	C		, nsation	
											***************************************		
							***************************************						
							and the same of th						
							$\dashv$						
**************************************							$\dashv$	24.2.					
2 Total number of independent contractors (	ncluding but n	ot lir	mite	d to	thos	se lis	sted	above) who received m	ore than				***************************************
\$100,000 in compensation from the organi						)							
Coo Part VII Coatio	n A Cont						- 1 <del>-</del> -	1				000	

	ginia C								<u> 55-030</u>	7050
Part VII   Section A. Officers, Directors, Tru (A)	(B)	mpi	руеє		na i C)	High	est			/=\
Name and title	Average hours	(c		Pos	itior that		oly)	( <b>D</b> ) Reportable compensation	<b>(E)</b> Reportable compensation	(F) Estimated amount of
	per week	Individual trustee or director	Institutional trustee	Officer	Key emplayee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
Dave Thomas Member	0.50	v						0.	0	0
	0.30		-	-		-	-	0.	0.	0
Wayne Thomas Member	0.50	v						0.	0.	0
Duke Vetor	0.50	1	$\vdash$	-		-	-	V •	V •	0
Member	0.50	X						0.	0.	0
John H. Wellford	0.30	127	<del>                                     </del>			-		U .	U .	0
Member	0.50	X						0.	0.	0
Kenneth G. Woodring					<u> </u>	<b>†</b>			0.	U
Member	0.50	X						0.	0.	0
Timothy P. Zell										<u> </u>
Member	0.50	X						0.	0.	0
Mike Zervos										
Member	0.50	X						0.	0.	0
William B. Raney										
President/CEO	40.00			X				165,709.	0.	59,805
Chris R. Hamilton										
Sr Vice President	40.00					Х		129,345.	0.	51,708
otal to Part VII, Section A, line 1c								295,054.		111,513

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ts st	1 a	Federated campaigns	1a					
gra	Ŀ	Membership dues	1b					4
Contributions, gifts, grants and other similar amounts	c	Fundraising events	1c					
gif ar	c	Related organizations	1d					
ns,	€	Government grants (contribut						
er is	f	All other contributions, gifts, gran						
ë fi		similar amounts not included abo	ove1f					
10 P	ç	Noncash contributions included in lines	s 1a-1f: \$					
a C	<u> </u>	Total. Add lines 1a-1f		<u> </u>				
				Business Code				
ice Si		Member dues		813920	2321405.	2321405.		
er v	b	Meetings		813920	525,013.	525,013.		
n S	C							"
Rey	C							
Program Service Revenue	e							
	f	All other program service reve	enue					
		Total. Add lines 2a-2f		<u> </u>	2846418.			
-	3	Investment income (including						
and the same		other similar amounts)			3,113.			3,113.
	4	Income from investment of ta	x-exempt bond p	proceeds >				
	5	Royalties		<b>&gt;</b>				
	_	0	(i) Real	(ii) Personal				
	6 a	***************************************						
	b	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
	C.	, ,,,,,,,				***************************************		
	_ d	()	[	<b>D</b>				
	/ a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	D	Less: cost or other basis	NA PARA PARA PARA PARA PARA PARA PARA PA					
	_	and sales expenses						
	بہ ت	Gain or (loss)						
ĺ		Net gain or (loss) Gross income from fundraising	~ ~					
ne	8 a	including \$						
l vel		contributions reported on line						
B.			, a					
Other Revenue	b							
0		Net income or (loss) from fund		<b>b</b>				
· ·		Gross income from gaming ac	-					
		Part IV, line 19		THE PARTY OF THE P				
	b	Less: direct expenses						
	С			<b>&gt;</b>				
	10 a	Gross sales of inventory, less	-					
		and allowances						
	b	Less: cost of goods sold						
L		Net income or (loss) from sale		<b>&gt;</b>				
		Miscellaneous Revenu		Business Code				
ſ	11 a	Publications		511120	17,500.		17,500.	
	b		sements	900099	13,780.		1 - 2 - 1	13,780.
	С							
	d	***********						,
	е	Total. Add lines 11a-11d	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		31,280.			
	12	Total revenue. See instructions.		<b>&gt;</b>	2880811.	2846418.	17,500.	16.893.

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

		(A)	(B)	(C)	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	(C) Management and general expenses	( <b>D</b> ) Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21	4,000.			
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	189,756.			
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	256,054.			
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)	36,221.			
9	Other employee benefits	130,066.			
10	Payroll taxes	30,406.	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		
11	Fees for services (non-employees):				
а	1				
b	Legal	283,933.			
С	Accounting	35,117.			
d					:
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	195,429.	· · · · · · · · · · · · · · · · · · ·		
12	Advertising and promotion	333,548.			
13	Office expenses	60,373.			
14	Information technology	10,809.		1,4,1/114	
15	Royalties				
16	Occupancy	61,131.			
17	Travel	71,716.			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	524,030.			
20	Interest				
21	Payments to affiliates				<del></del>
22	Depreciation, depletion, and amortization	11,229.			
23	Insurance	8,864.			
24	Other expenses. Itemize expenses not covered				***************************************
	above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A)				
	amount, list line 24f expenses on Schedule 0.)				
а	Public relations	724,353.			
b	Bad debts	112,347.			
С	Contributions	28,009.			
d	Dues & subscriptions	8,745.			
е	Taxes	3,027.			
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	3,119,163.			
26	Joint costs. Check here  if following SOP				
	98-2 (ASC 958-720). Complete this line only if the				
	organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation			1-	

Part X	Balance Sheet			
		<b>(A)</b> Beginning of year		<b>(B)</b> End of year
1	· · · · · · · · · · · · · · · · · · ·	850,141.	1	369,211
2		251,352.	2	503,770
3			3	
4		162,019.	4	153,223
5	Receivables from current and former officers, directors, trustees, key			
-	employees, and highest compensated employees. Complete Part II			
	of Schedule L		5	
6	Receivables from other disqualified persons (as defined under section			
	4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of section 501(c)(9) voluntary			
s l	employees' beneficiary organizations (see instructions)		6	
Assets 8	Notes and loans receivable, net		7	
As 8	***************************************		8	
9	Prepaid expenses and deferred charges	26,599.	9	9,977
10	a Land, buildings, and equipment: cost or other			
	basis. Complete Part VI of Schedule D 10a 87,249.			
	b Less: accumulated depreciation10b 38,928.	13,415.	10c	48,321.
11	Investments - publicly traded securities		11	
12	Investments · other securities. See Part IV, line 11		12	
13	Investments · program-related. See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15	
16	Total assets, Add lines 1 through 15 (must equal line 34)	1,303,526.	16	1,084,502.
17	Accounts payable and accrued expenses	280,382.	17	316,837.
18	Grants payable		18	
19	Deferred revenue	17,127.	19	
20	Tax-exempt bond liabilities		20	
န္မ 21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
≝ 22	Payables to current and former officers, directors, trustees, key employees,			
Liabilities 73	highest compensated employees, and disqualified persons. Complete Part II			
-	of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities. Complete Part X of Schedule D	41,386.	25	27,591.
26	Total liabilities. Add lines 17 through 25	338,895.	26	344,428.
	Organizations that follow SFAS 117, check here 🕨 🐰 and complete			
S S	lines 27 through 29, and lines 33 and 34.			
E 27	Unrestricted net assets	964,631.	27	740,074.
E 28	Temporarily restricted net assets		28	
P 29	Permanently restricted net assets		29	
T.	Organizations that do not follow SFAS 117, check here   and			
<u>o</u>	complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds		30	
88 31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund Balances Net Assets or Fund Balances S 2 2 8 6 8 2 2 8 8 2 6 8 8 6 8 6 8 6 8 6	Retained earnings, endowment, accumulated income, or other funds		32	······································
2 33	Total net assets or fund balances	964,631.	33	740,074.
34	Total liabilities and net assets/fund balances	1,303,526.	34	1,084,502.

	1990 (2010) West Virginia Coal Association, Inc.	55-	-0307	050	Pa	ge <b>12</b>
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response to any question in this Part XI					X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	2	,88	0,8	11.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3	,11	9,1	63.
3	Revenue less expenses. Subtract line 2 from line 1	3		-23	3,3	52.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		96	4,6	31.
5	Other changes in net assets or fund balances (explain in Schedule O)	5		1	3,7	95.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6		74	0,0	74.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response to any question in this Part XII					X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
b	Were the organization's financial statements audited by an independent accountant?			<b>2</b> b	X	
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the					
	review, or compilation of its financial statements and selection of an independent accountant?			2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche		٠. ا			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued	d on a	ĺ			
	separate basis, consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir	igle Aud	tit			
	Act and OMB Circular A-133?			За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red auc	dit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits.			3b		

## SCHEDULE C

(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service ➤ Complete if the organization is described below. ➤ Attach to Form 990 or Form 990-EZ.

➤ See separate instructions.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

•	Section 501(c)(4), (5), or (6) organiza	tions: Complete Part III.					
Nar	ne of organization			E	mploy	er identification	n number
	West Vi	<u>rginia Coal Asso</u>	<u>ociation, In</u>	c		55-03070	50
Pa	art I-A Complete if the org	ganization is exempt un	der section 501(c)	or is a section 52	27 org	anization.	
2	Provide a description of the organize Political expenditures  Volunteer hours						0. 0.
Pa	art I-B Complete if the org	ganization is exempt un	der section 501(c)	(3).			·····
1	Enter the amount of any excise tax				▶\$		
2	Enter the amount of any excise tax	incurred by organization manage	gers under section 495	5	<b>&gt;</b> \$		
3	If the organization incurred a section	on 4955 tax, did it file Form 4720	) for this year?	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Yes	□ No
42	Was a correction made?					Yes	☐ No
_ <u>`t</u>	olf "Yes," describe in Part IV.						
	art I-C Complete if the org				01(c)	(3).	
1	Enter the amount directly expended	d by the filing organization for s	ection 527 exempt fund	ction activities	▶ \$ _		0.
2	Enter the amount of the filing organ		9				_
	exempt function activities				<b>▶</b> \$ _		0.
3	Total exempt function expenditures			•			
	line 17b						X No
4	Did the filing organization file Form Enter the names, addresses and er						
5	made payments. For each organiza	· •	·	~			
	contributions received that were pr	•	• •				
	political action committee (PAC). If			,		99	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid fro filing organization funds. If none, enter	's c	(e) Amount of pontributions rec promptly and of delivered to a s political organi If none, ente	eived and directly eparate ization.
							A
<del></del>							

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  $\ensuremath{\mathsf{LHA}}$ 

Schedule C (Form 990 or 990-EZ) 2010

Schedule C (Form 990 or 990-EZ) 2010	<u>West</u>	<u>Virgi</u>	<u>nia Coal As</u>	ssociation, :	<u> Inc. 55-</u>	0307050 Page 2
Part II-A Complete if the org			mpt under section	on 501(c)(3) and file	ed Form 5768	
(election under sec						
A Check Lifthe filing organiza			- ·			
B Check ▶ L if the filing organiza	ation check	ed box A a	nd "limited control" pr	rovisions apply.		)
		oying Expe eans amou	nditures unts paid or incurred	1.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to inf	luence pub	lic opinion (	grass roots lobbying)			
<b>b</b> Total lobbying expenditures to infl						
c Total lobbying expenditures (add						
d Other exempt purpose expenditur	res		***************************************			
e Total exempt purpose expenditure	es (add line	s 1c and 1d	d)			
f Lobbying nontaxable amount. Ent	er the amo	unt from th	e following table in bo	th columns.		
If the amount on line 1e, column (a)	or (b) is:	The lob	bying nontaxable an	nount is:		
Not over \$500,000			the amount on line 1e			
Over \$500,000 but not over \$1,00	0,000	\$100,00	00 plus 15% of the ex	cess over \$500,000.		
Over \$1,000,000 but not over \$1,5	500,000	\$175,00	00 plus 10% of the ex	cess over \$1,000,000.		
Over \$1,500,000 but not over \$17	,000,000	\$225,00	00 plus 5% of the exc	ess over \$1,500,000.		4
Over \$17,000,000		\$1,000,	000.			
g Grassroots nontaxable amount (er		,				
h Subtract line 1g from line 1a. If zer		• •				
i Subtract line 1f from line 1c. If zero	•	•••				
j If there is an amount other than ze		rline 1h or	line 11, did the organiz	zation file Form 4720		
reporting section 4911 tax for this		4 V A		.01'504(1)		Yes No
	zations tha	it made a s		r Section 501(n) on do not have to comp es 2a through 2f on pa		
	Lobb	ying Expe	nditures During 4-Ye	ear Averaging Period		William Control of the Control of th
Calendar year (or fiscal year beginning in)	(a) 2	2007	( <b>b)</b> 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying nontaxable amount						
<b>b</b> Lobbying ceiling amount						
(150% of line 2a, column(e))						
c Total lobbying expenditures						
					-	
d Grassroots nontaxable amount						
e Grassroots ceiling amount						
(150% of line 2d, column (e))						
f Grassroots lobbying expenditures	-					

Schedule C (Form 990 or 990-EZ) 2010

# Schedule C (Form 990 or 990 EZ) 2010 West Virginia Coal Association, Inc. 55-0307050 Page 3 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Solitic   Soli	During the year, dick the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Railies, domonstrations, seriniars, conventions, speeches, lectures, or any similar means?  i Other activities? if "Nes," describe in Part IV i Total. Add lines 1c through 11  2a Did the activities? if "Nes," describe in Part IV i Total. Add lines 1c through 11  2b If Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Were substantially all (90% or more) dues received nondeductible by members?  1 Were substantially all (90% or more) dues received nondeductible by members?  2 Did the organization make only in chouse lobbying appenditures of \$2,000 or less?  2 Vest III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members  5 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  2 Corrent year  b Carryover from last year  c Total  1 Caps a page a mount reported in section 6033(e)(1)(A) notices of nondeductible section 1	1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunticers?  b Paid staff or management (include compensation in expenses reported on lines 1c through fily?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speaches, lectures, or any similar means?  i Other activities of if 'res,' describe in Part IV  j Total. Add lines 1c through 11  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  bif 'ryss,' enter the amount of any tax incurred under section 4912  c If 'ryss,' enter the amount of any tax incurred under section 4912  d If the filing organization incurred a section 4912 the filing organization incurred a section 4912 the filing organization incurred a section 4912 the filing organization incurred a section 4912 the filing organization incurred a section 501(c)(6), or section 501(c)(6).  1 Were substantially all (90% or more) dues received nondeductible by members?  1 Were substantially all (90% or more) dues received nondeductible by members?  2 Did the organization make only inhouse lobbying expenditures of \$2,000 or less?  2 Did the organization agree to carryover lobbying and political expenditures from the prior year?  2 Did the organization agree to carryover lobbying and political expenditures (do not include amounts of political expenditures from the prior year?  2 Did the organization agree to carryover to the reasonable estmate of nondeductible lobbying and political expenditure of register and production of the excess does the organization agree to carryover to the reasonable estmate of nondeducti			(8	1)		b)
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Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Were substantially all (30% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 2 Did the organization make only in-house lobbying expenditures from the prior year?  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  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j Total. Add lines 1c through 1i 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filling organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  1 Were substantially all (90% or more) dues received nondeductible by members? 1	j Total. Add lines 1c through 11 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b if "Yes," enter the amount of any tax incurred under section 4912 c if "Yes," enter the amount of any tax incurred by organization managers under section 4912 d if the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Vere substantially all (90% or more) dues received nondeductible by members?  Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carryover lobbying and political expenditures from the prior year?  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  d If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  4 1 Notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)	j Total. Add lines 1c through 1i 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Were substantially all (90% or more) dues received nondeductible by members? 1		Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
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b if "Yes," enter the amount of any tax incurred under section 4912 c if "Yes," enter the amount of any tax incurred by organization managers under section 4912 d if the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  501(c)(6).  Pert III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  501(c)(6).  Pert III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered  "Yes."  Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  if notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  5 Taxable amount of lobbying and political expenditures (see instructions)	b if "Yes," enter the amount of any tax incurred under section 4912 c if "Yes," enter the amount of any tax incurred by organization managers under section 4912 d if the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  501(c)(6).  Vere substantially all (90% or more) dues received nondeductible by members?  1 Did the organization make only in-house lobbying expenditures of \$2,000 or less?  2 Did the organization agree to carryover lobbying and political expenditures from the prior year?  2 Tart III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section  501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered  "Yes."  1 Dues, assessments and similar amounts from members  2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  5 Taxable amount of lobbying and political expenditures (see instructions)	b if "Yes," enter the amount of any tax incurred under section 4912 c if "Yes," enter the amount of any tax incurred by organization managers under section 4912 d if the filing organization incurred a section 4912 tax, idid it file Form 4720 for this year?  Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).  Were substantially all (90% or more) dues received nondeductible by members? 1	į	Total. Add lines 1c through 1i				
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Did the organization make only in-house lobbying expenditures of \$2,000 or less?  Did the organization agree to carryover lobbying and political expenditures from the prior year?  Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)	2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carryover lobbying and political expenditures from the prior year? 3 X  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (see instructions)  5 X  X  X  X  Agreement Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 2, 321, 406  2 2, 321, 406  2 3 173, 064  2 2 173, 064  3 Aggregate amount reported in section 527(f) tax was paid).  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127, 326	2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carryover lobbying and political expenditures from the prior year?  2 X 3 X  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year 2a 173, 064 b Carryover from last year 2b 2c 173, 064 c Total 2c 173, 064 d Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127, 326 des the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 4 45, 738 Taxable amount of lobbying and political expenditures (see instructions)  5 Taxable amount of lobbying and political expenditures (see instructions)				·	Yes	No
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?  Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  5 X  X  X  Aggregate III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "No" OR if Part I	Did the organization agree to carryover lobbying and political expenditures from the prior year?    Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."    Dues, assessments and similar amounts from members	3   X   Part III-B   Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."   1   Dues, assessments and similar amounts from members   1   2 , 3 2 1 , 4 0 6		Were substantially all (90% or more) dues received nondeductible by members?		1		X
Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (see instructions)  5 1 2, 321, 406.  2 2, 321, 406.  2 3 173, 064.  3 127, 326.	Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  5	Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  Dues, assessments and similar amounts from members  Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  4 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  Part IV Supplemental Information				2		X
501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (see instructions)  5 In the part III-A, line 3 is answered "No" OR if Part III-A, line 3 is answered "Yes."  1 2,321,406.  2 2 173,064.  2 3 173,064.  3 127,326.	501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (see instructions)  5 Instable amount of lobbying and political expenditures (see instructions)	501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."  1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  5 Taxable amount of lobbying and political expenditures (see instructions)		Did the organization agree to carryover lobbying and political expenditures from the prior year?		3		X
Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  5 173,064  2a 173,064  2b 2c 173,064  3 127,326  4 45,738	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year	2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  a Current year b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  Supplemental Information	1	"Yes."				
a Current year 2a 173,064. b Carryover from last year 2b c Total 2c 173,064. 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326. 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738. 5 Taxable amount of lobbying and political expenditures (see instructions) 5	a Current year	a Current year 2a 173,064 b Carryover from last year 2b c Total 2c 173,064 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738 5 Taxable amount of lobbying and political expenditures (see instructions) 5 Part IV Supplemental Information	2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political	al			
b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)	b Carryover from last year 2b c Total 2c 173,064 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738 5 Taxable amount of lobbying and political expenditures (see instructions) 5	b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  Supplemental Information		expenses for which the section 527(f) tax was paid).				
b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)	b Carryover from last year 2b c Total 2c 173,064 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738 5 Taxable amount of lobbying and political expenditures (see instructions) 5	b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  Supplemental Information		Current year		2a	173	,064
c Total 2c 173,064.  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326.  4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738.  5 Taxable amount of lobbying and political expenditures (see instructions) 5	c Total 2c 173,064  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 3 127,326  4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 4 45,738  5 Taxable amount of lobbying and political expenditures (see instructions) 5	c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  2c 173,064 3 127,326	b	Carryover from last year		2b		
Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  3 127,326.	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  3 127,326	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  Supplemental Information	С	Total		2c	173	,064.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  4 45,738.	4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  4 45,738	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  Part IV Supplemental Information		Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		
expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  4 45,738	expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  4 45,738	expenditure next year?  5 Taxable amount of lobbying and political expenditures (see instructions)  Part IV Supplemental Information	4					
5 Taxable amount of lobbying and political expenditures (see instructions)	5 Taxable amount of lobbying and political expenditures (see instructions) 5	5 Taxable amount of lobbying and political expenditures (see instructions)  Part IV Supplemental Information				1 1		
5 Taxable amount of lobbying and political expenditures (see instructions) 5	5 Taxable amount of lobbying and political expenditures (see instructions) 5	5 Taxable amount of lobbying and political expenditures (see instructions)  Part IV Supplemental Information		does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po				
	Part IV Supplemental Information			expenditure next year?	litical	4	4.5	738.
omplete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part or any additional information.			omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			Par omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
	or any additional information.		omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			om,	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		
			omp	expenditure next year?  Taxable amount of lobbying and political expenditures (see instructions)  t IV Supplemental Information  Determine the part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and	olitical	5		

## SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

## Supplemental Financial Statements ► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

West Virginia Coal Association,

Employer identification number 55-0307050

	organizations infamitaining Donor Advised organization answered "Yes" to Form 990, Part IV, line 6		S OF ACCOUNTS. Complete if the
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3			
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in wri	iting that the assets held in donor advis	
	are the organization's property, subject to the organization's ex	clusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor adv	isors in writing that grant funds can be	used only
	for charitable purposes and not for the benefit of the donor or d	donor advisor, or for any other purpose	conferring
	impermissible private benefit?		Yes No
Pa	rt II Conservation Easements. Complete if the organ		Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (e.g., recreation or edu	ıcation) Preservation of an his	storically important land area
	Protection of natural habitat		ified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	d conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		
			Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic struct	ture included in (a)	2c
d		er 8/17/06, and not on a historic structi	ure
	listed in the National Register		
3	Number of conservation easements modified, transferred, release	sed, extinguished, or terminated by the	e organization during the tax
	year ▶	,	3
4	Number of states where property subject to conservation easen	ment is located >	
5	Does the organization have a written policy regarding the period	dic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it ho		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, and	d enforcing conservation easements d	uring the year
7	Amount of expenses incurred in monitoring, inspecting, and enf	orcing conservation easements during	the year > \$
8	Does each conservation easement reported on line 2(d) above s	satisfy the requirements of section 170	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		
9	In Part XIV, describe how the organization reports conservation	easements in its revenue and expense	statement, and balance sheet, and
	include, if applicable, the text of the footnote to the organization	n's financial statements that describes	the organization's accounting for
	conservation easements.		-
Par	rt III Organizations Maintaining Collections of A	Art, Historical Treasures, or O	ther Similar Assets.
	Complete if the organization answered "Yes" to Form 990	0, Part IV, line 8.	
1a	If the organization elected, as permitted under SFAS 116 (ASC 9	958), not to report in its revenue staten	nent and balance sheet works of art.
	historical treasures, or other similar assets held for public exhibit		
	the text of the footnote to its financial statements that describes		, ,,,
b	If the organization elected, as permitted under SFAS 116 (ASC 9	958), to report in its revenue statement	and balance sheet works of art historical
	treasures, or other similar assets held for public exhibition, educ	cation, or research in furtherance of pul	plic service, provide the following amounts
	relating to these items:		and an and an analysis of the state of the s
	(i) Revenues included in Form 990, Part VIII, line 1		<b>&gt;</b> \$
2	If the organization received or held works of art, historical treasu	res, or other similar assets for financia	Lgain provide
	the following amounts required to be reported under SFAS 116		. 35, provido
а	Revenues included in Form 990, Part VIII, line 1		<b>▶</b> \$
	Assets included in Form 990, Part X		<b>\$</b>

	edule D (Form 990) 2010 West Vi	<u>rginia Coa</u>	al Ass	sociat	ion, I	nc.		<u>55-03</u>	30705	0 F	⊃age 2
Pa	rt III Organizations Maintaining (										
3	Using the organization's acquisition, access	ion, and other recor	ds, check	any of the	following tha	at are a s	significant	use of its	collection	n iter	ทธ
	(check all that apply):										
а	<del></del>				change progr						
b		•	e LLC	ther							
С	5										
4	Provide a description of the organization's c							ose in Par	t XIV.		
5	During the year, did the organization solicit of					er simila	ar assets				
D-	to be sold to raise funds rather than to be m	aintained as part of	the organ	ization's c	ollection?				Yes		<u>No</u>
Ра	rt IV Escrow and Custodial Arran reported an amount on Form 990, Pa	<b>igements.</b> Comp irt X, line 21.	lete if the	organizatio	on answered	"Yes" to	Form 990	), Part IV,	line 9, or		
1a	Is the organization an agent, trustee, custod								· · · · · · · · · · · · · · · · · · ·		
	on Form 990, Part X?								Yes		□No
b	If "Yes," explain the arrangement in Part XIV	and complete the fe	ollowing ta	ıble:			,				
									Amount		
С	• • • • • • • • • • • • • • • • • • • •						1c		·····		
d	Additions during the year						1d				
е	Distributions during the year										
f	Ending balance	······					1f				
<b>2</b> a	Did the organization include an amount on F	orm 990, Part X, line	e 21?					<u> </u>	Yes		No
	If "Yes," explain the arrangement in Part XIV										
Pa	rt V Endowment Funds. Complete	if the organization a	nswered "	Yes" to Fo	rm 990, Part	IV, line	10,		-		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
		(a) Current year	(b) Pri	or year	(c) Two year	s back	(d) Three y	ears back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the year		as:								
а	Board designated or quasi-endowment		%								
b	Permanent endowment	%	<del></del>								
С	Term endowment	<del></del> %									
За	Are there endowment funds not in the posse	ession of the organiz	ation that	are held a	nd administe	red for t	he organiz	ation			
	by:	•					,		[·	Yes	No
	(i) unrelated organizations										1.70
	(ii) related organizations							************	3a(ii)		
b	If "Yes" to 3a(ii), are the related organizations	s listed as required o	on Schedu	ile R?	***************	************		************	3b	***************************************	
4	Describe in Part XIV the intended uses of the				*****************				<u> </u>		L
Par	t VI Land, Buildings, and Equipm										
	Description of investment	(a) Cost or o	other	(b) Cost	or other	. ,	ccumulate	d	(d) Book	valu	e
		basis (investi	nent)	pasis	(other)	de	preciation				
	Land						~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
	Buildings										
	Leasehold improvements										
	Equipment			8	7,249.		38,92	28.	48	, 3	21.
	Other										
Total	. Add lines 1a through 1e. (Column (d) must e	gual Form 990, Part	X, columr	(B), line 1	0(c).)				48	, 3	21.

► 48,321. Schedule D (Form 990) 2010

	dule D (Form 990) 2010 West Virginia Coal Associa				0307050 Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990 t	o Audited	l Financial Stat	ement	
1	Total revenue (Form 990, Part VIII, column (A), line 12)				2,880,811.
2	Total expenses (Form 990, Part IX, column (A), line 25)				3,119,163.
3	Excess or (deficit) for the year. Subtract line 2 from line 1				-238,352.
4	Net unrealized gains (losses) on investments				
5	Donated services and use of facilities		5		
6	Investment expenses				
7	Prior period adjustments				
8	Other (Describe in Part XIV.)		8		13,795.
9	Total adjustments (net). Add lines 4 through 8		9	~~~~	13,795.
10 Do:	Excess or (deficit) for the year per audited financial statements. Combine lines 3 a		10	D - 4	-224,557.
	t XII Reconciliation of Revenue per Audited Financial Statem		<del> </del>		
1	Total revenue, gains, and other support per audited financial statements			1	2,880,811.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 1			
а	Net unrealized gains on investments			-	
b	Donated services and use of facilities			-	
С	Recoveries of prior year grants			-	
d	Other (Describe in Part XIV.)			-	•
е	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	2,880,811.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1			
а	Investment expenses not included on Form 990, Part VIII, line 7b			_	
þ	Other (Describe in Part XIV.)	4b		4	
С	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	2,880,811.
Pai	t XIII Reconciliation of Expenses per Audited Financial Stater			r Retu	
1	Total expenses and losses per audited financial statements		•••••	1	3,105,368.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1			
а	Donated services and use of facilities			4	
b	Prior year adjustments		<del>*************************************</del>	4 1	
C	Other losses			4	
d	Other (Describe in Part XIV.)		***	-	_
е	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	3,105,368.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		4 1	
b	Other (Describe in Part XIV.)	4b	<u>13,795</u>	•	
	Add lines 4a and 4b			4c	13,795.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	3,119,163.
Par	t XIV Supplemental Information				
Com	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part	III, lines 1a a	and 4; Part IV, lines	1b and 2	b; Part V, line 4; Part
	e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also con	nplete this pa	art to provide any ad	ditional	information.
Par	ct XI, Line 8 and Part XIII, Line 4b: Cur	rrent y	vear paymen	nts t	o former
off	icer under severance agreement that were	expens	sed in the	fina	ancial
sta	tements in prior year.				
					***

## SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service

## Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

 Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

2010

Open to Public Inspection

Name of the organization

West Virginia Coal Association, Inc.

Employer identification number

Schedule J (Form 990) 2010

55-0307050

**Questions Regarding Compensation** Yes No 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. X First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (e.g., maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain X 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? Χ Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Compensation committee Written employment contract Independent compensation consultant Compensation survey or study Form 990 of other organizations X Approval by the board or compensation committee During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment from the organization or a related organization? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? Х c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? 5a b Any related organization? If "Yes" to line 5a or 5b, describe in Part III. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation a The organization? 6a **b** Any related organization? If "Yes" to line 6a or 6b, describe in Part III. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III 7 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed. West Virginia Coal Association, Inc. Schedule J (Form 990) 2010

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).

Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

		(B) Breakdown of	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(0)	(D)	(E)	(F)
(А) Nате		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	Retirement and other deferred compensation	Nontaxable benefits	Total of columns (B)(i)-(D)	Compensation reported in prior Form 990 or
								Form 990-EZ
	Ξ	147,117.	9,954.	8,638.	17,602.	51,901.	235,212.	0.
1 William B. Raney	▣		- 1	0.	0	0	0	0
	Ξ	110,75	7,488.	11,107.	12,701.	45,845.	187,891.	0
2 Chris R. Hamilton	Œ	0	0.	0	0	)	۲.	0.
	Ξ					***************************************		
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6	(ii)							
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10	(ii)							
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11	(ii)							
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12	<b>E</b>				AND BOOK BOOK BOOK BOOK BOOK BOOK BOOK BOO			
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	8							
16	⊞							

Schedule J (Form 990) 2010

## **SCHEDULE 0**

Internal Revenue Service

(Form 990 or 990-EZ)
Department of the Treasury

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2010
Open to Public Inspection

Name of the organization

West Virginia Coal Association, Inc.

Employer identification number 55-0307050

west virginia coar Association, inc. 55-030/050
Form 990, Part VI, Section A, line 6: The organization has general members
and associate members. Qualifications and rights of each class of members
are set forth in the organization's bylaws.
Form 990, Part VI, Section A, line 7a: Members have no right to vote on
any matter as a member except that general members, as a class, have the
right to elect general members to the board of directors and associate
members, as a class, have the right to elect associate members to the board
of directors.
Form 990, Part VI, Section B, line 11: The 990 is reviewed by the
President/CEO and a committee of the board. A copy of the 990 is then
provided to all board members before it is filed with the IRS. As an aid,
the board is provided a "Checklist for Board Review of Form 990."
Form 990, Part VI, Section C, Line 19: The organization's governing
documents and financial statements are available upon request either by
mail or in person at the organization's office during regular business
hours.
Form 990, Part VI, Section B, Line 15a
Approval process for CEO compensation.
Compensation for the President/CEO is set by the compensation
committee, subject to final approval by the entire Board of Directors.

Schedule O (Form 990 or 990-EZ) (2010)	Page 2
Name of the organization  West Virginia Coal Association, Inc.	Employer identification number 55-0307050
Form 990, Part XI, line 5, Changes in Net Assets:	
Payment to former officer under severance agreement	13,795.
Form 990, Part XI, Line 1	
Accounting method used to prepare the Form 990.	
Modified Accrual	
Form 990, Part XI, Line 2c.	
Selection of independent accountant and approval of the f	inancial
statements is subject to approval of the entire Board of	Directors.

Form 8868 (Rev. 1-2011)					Page 2
• If you are filing for an Additional (Not Automatic) 3-Month E	xtension,	complete only Part II and check this	box	ì	<b>→</b> X
Note. Only complete Part II if you have already been granted an					
• If you are filing for an Automatic 3-Month Extension, compl					
Part II Additional (Not Automatic) 3-Month I	Extensio	n of Time. Only file the original (no	copies r	needed).	
Type or Name of exempt organization				loyer identification	n number
print West Virginia Coal Associat	ion,	Inc.	5	5-0307050	
File by the extended Number, street, and room or suite no. If a P.O. box,	see instruc	tions.			
due date for cling your C/O Carrie Harris P.O. Box	2629				
return. See City, town or post office, state, and ZIP code. For a	foreign add	fress, see instructions.			
Charleston, WV 25329					
Enter the Return code for the return that this application is for (fi	ilo a conara	te application for each return)			01
and the vector decertain the retain that this application is for the	ne a separa	te application for each fetum)			<u>U I I</u>
Application	Return	Application			Return
Is For	Code	Is For			Code
Form 990	01				
Form 990-BL	02	Form 1041-A			08
Form 990-EZ	03	Form 4720			09
Form 990-PF	04	Form 5227			10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 990-T (trust other than above)	06	Form 8870			12
STOP! Do not complete Part II if you were not already grante			usly file	d Form 8868.	
William B. Ran					
• The books are in the care of ▶ P.O. Box 3923	- Cha:	rleston, WV 25339			
Telephone No. ► <u>(304)</u> 342-4153		FAX No. ➤	V4.44	minimum and a second a second and a second a	
• If the organization does not have an office or place of busines					
If this is for a Group Return, enter the organization's four digit	Group Exe	emption Number (GEN) If t	his is for	r the whole group,	check this
x . If it is for part of the group, check this box			ıll memb	<u>ers the extension i</u>	s for.
	Novem]	<u>per 15, 2011</u> .			
5 For calendar year $2010$ , or other tax year beginning		, and ending		***************************************	·
6 If the tax year entered in line 5 is for less than 12 months,	check reas	on: Initial return	∫ Final r	eturn	
Change in accounting period					
7 State in detail why you need the extension		7			
Additional time is needed to	accum	llate information t	nat	is require	ed to
file a complete and accurate	returi	n •			
8a If this application is for Form 990-BL, 990-PF, 990-T, 4720,	or 6069, e	nter the tentative tax, less any			
nonrefundable credits. See instructions.			8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069	, enter any	refundable credits and estimated			
tax payments made. Include any prior year overpayment a	llowed as a	credit and any amount paid			
previously with Form 8868.			8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your p	-	h this form, if required, by using			
EFTPS (Electronic Federal Tax Payment System). See insti			8c	\$	0.
		d Verification			
Under penalties of perjury, I declare that I have examined this form incluit is true, correct, and complete, and that I am authorized a prepare this f	ding accomp	anying schedules and statements, and to t	he best of	f my knowledge and l	belief,
				7/2/1	/, ,
Signature Maile Maile	CPA		Date	► 1/CS/	1 (
				Form 8868 (R	Rev. 1-2011)

Form **8868** 

(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

## Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

you are filing for an Automatic 3-Month Extension, complete only Part I and check this box

OMB No. 1545-1709

if you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form). Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868. Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits. Automatic 3-Month Extension of Time. Only submit original (no copies needed). Part I A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Employer identification number Name of exempt organization Type or print 55-0307050 West Virginia Coal Association, Inc. File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for C/O Carrie Harris P.O. Box 2629 filing your return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions Charleston, WV 25329 Enter the Return code for the return that this application is for (file a separate application for each return) Return Return Application Application Code is For Code ls For Form 990-T (corporation) 07 01 ~rm 990 08 Form 1041-A m 990-BL Form 4720 03 Form 990-EZ Form 5227 10 04 Form 990-PF 11 Form 6069 Form 990-T (sec. 401(a) or 408(a) trust) 05 06 Form 8870 Form 990-T (trust other than above) William B. Raney, President • The books are in the care of ▶ P.O. Box 3923 - Charleston, WV 25339 Telephone No. ► (304) 342-4153 FAX No. 🕨 If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_\_. If this is for the whole group, check this box > . If it is for part of the group, check this box > . and attach a list with the names and EINs of all members the extension is for. I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until , to file the exempt organization return for the organization named above. The extension August 15, 2011 is for the organization's return for: ► X calendar year 2010 or tax year beginning , and ending Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any 0. nonrefundable credits. See instructions. If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and b 0. estimated tax payments made, include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. vaution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions. Form 8868 (Rev. 1-2011) LHA For Paperwork Reduction Act Notice, see Instructions. but Released 5/13/11 but Accepted 5/13/11

For	⊸990-T	E	n	OMB No. 1545-0687				
	artment of the Treasury nal Revenue Service		(and proxy tax und		QD IU Open to Public Inspection for			
<b>A</b> [	Check box if address changed	Name of organization ( Check box if name changed and see instructions.)					501(c)(3) Organizations Only  D Employer identification number (Employees' trust, see instructions.)	
В	exempt under section	ppt under section Print West Virginia Coal Association, Inc.						
	] 501(c)(6 )	_ or	Number, street, and room or suite no. If a P.O. bo	55-0307050 E Unrelated business activity codes				
	408(e)220(e)	Type	P.O. Box 3923	,			(See in	nstructions.)
	408A530(a)		City or town, state, and ZIP code			, , , , , , , , , , , , , , , , , , , ,		
	529(a)		Charleston, WV 25329				511	120
СВ	ook value of all assets	F Grou	exemption number (See instructions.)	<b>&gt;</b>				
	end of year	G Check	corganization type 🕨 🔀 501(c) corporation	on [	501(c) trust	401(a) trust		Other trust
	,084,502.	n'e prim	ary unrelated business activity.   Periodi					
			oration a subsidiary in an affiliated group or a pare					[ <del></del> ]
			tifying number of the parent corporation.	int-subsi	olary controlled group?		Ye:	s X No
			Villiam B. Raney, Presi	dent	- Talanhi	one number 🕨 (	/ 2 0 4	) 342-4153
Pa	rt I Unrelate	d Trac	de or Business Income	<u>.uem</u>	(A) Income	(B) Expense		(C) Net
	Gross receipts or sale			T	(N) Moonio	(D) Expense	0	(O) Net
b	Less returns and allo		c Balance	1c				
2	Cost of goods sold (S	Schedule	A, line 7)	2				
3	Gross profit. Subtract	t line 2 fr	om line 1c	3				
4 a	Capital gain net incon	ne (attac	h Schedule D)	4a				
b	Net gain (loss) (Form	4797, P	art II, line 17) (attach Form 4797)	4b				
C	Capital loss deduction	n for trus	sts	4c				
5	Income (loss) from p	artnersh	ips and S corporations (attach statement)	5				
6				6				
7	Unrelated debt-finance	ed incon	ne (Schedule E)	7				
8			nd rents from controlled organizations (Sch. F)	8				
9			n 501(c)(7), (9), or (17) organization					
	(Schedule G)			9				
10	Exploited exempt active	vity inco	me (Schedule I)	10				
11	Advertising income (S	Schedule	J)	11	17,500.	21,7	775.	-4,275.
12			s; attach schedule.)	12				
13	Total. Combine lines			13	17,500.	21,7	75.	-4,275.
Га	(Except for d	o <b>ns No</b> contribu	t Taken Elsewhere (See instructions for training to the structions must be directly connected to the structure of the structu	or limitat d with tl	tions on deductions.) he unrelated business	income.)		
14	Compensation of off	icers, dir	ectors, and trustees (Schedule K)				14	
15	Salaries and wages		***************************************		*******************************		15	
16	Repairs and mainten	iance	***************************************				16	
17	Bad debts		***************************************		**********		17	
18	Interest (attach sche	dule)					18	
19	Taxes and licenses						19	50.
20	Charitable contribution	ons (See	instructions for limitation rules.)		See State	ement 1	20	0.
21 22	Lass depreciation (attach	Form 45	62)		21		-	
23			Schedule A and elsewhere on return				22b	
24	Contributions to defe	erred cor	nnaneation plane		*******************************		23	
25	Employee henefit pro	narame	npensation plans				24	
26	Excess exempt exper	nses (Sc	hedule I)				25	
27	Excess readership or	nsts (Sch	nedule J)				26	
28	Other deductions (att	tach sch	edule)		***************************************		27	
29	Total deductions	ttach schedule) . Add lines 14 through 28						50.
30	Unrelated business to	axable in	come before net operating loss deduction. Subtrac	t line 29	from line 13		30	-4,325.
31	Net operating loss de	ed business taxable income before net operating loss deduction. Subtract line 29 from line 13 rating loss deduction (limited to the amount on line 30)						0.
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30						31	-4,325.
33	Specific deduction (Generally \$1,000, but see instructions for exceptions.)						33	1,000.
34	Unrelated busines of zero or line 32	ss taxa	ble income. Subtract line 33 from line 32. If line	33 is gre	ater than line 32, enter th	ne smaller	24	4 225

Form 990-T (2010)

7. Taxable Income

8. Net unrelated income (loss) (see instructions)

9. Total of specified payments made

10. Part of column 9 that is included in the controlling organization's gross income

11. Deductions directly connected with income in column 10

(1)

(2)

(3)

(4)

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). Since 8, column (B).

Totals

0

Schedule G - Investm (see ins	ent Income of a tructions)	Section	501(c)(	7), (9), or (17) Or	ganiza	tion			
<b>1</b> . Des	cription of income			2. Amount of income	directly	ductions connected schedule)		Set-asides tach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)					(dttdoii	Jone Gate,	1		(coi. 3 plus coi. 4)
(2)		., .,.							
(3)									
(4)			-			· · · · · · · · · · · · · · · · · · ·	1	······································	
				Enter here and on page 1, Part I, line 9, column (A).					Enter here and on page 1 Part I, line 9, column (B).
Totals			▶	0.					0.
Schedule I - Exploited (see instr		y Income	, Other		ng Inc	ome	<del>- 10 - 2 W </del>		
		2 -		4. Net income (loss)	***************************************				-
Description of exploited activity	2. Gross unrelated business income from trade or business	elated business income from of uprelated		from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.			Expenses ttributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).	
(1)					** 1				
(2)									
(3)								, , , , , , , , , , , , , , , , , , , ,	
(4)									
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here page 1, i line 10, c	Part I,						Enter here and on page 1, Part II, line 26.
Totals	0.		0.						0.
Schedule J - Advertisi		nstructions							•
Part I Income From	Periodicals Rep	orted on	a Cons	solidated Basis					
1. Name of periodical	2. Gross advertising income		Direct ising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.		irculation come	6.	Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Coal Facts	17,50	0. 21	.,775						
(2)									
(3)									
(4)									
									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Totals (carry to Part II, line (5))	<b>▶</b> 17,50	0. 21	,775	-4,275.					0.
Part II Income From	Periodicals Rep	orted on	a Sepa	rate Basis (For ea	ach perio	odical liste	d in Pa	rt II, fill in	
columns 2 through	7 on a line-by-line ba	ısis.)			,				
1. Name of periodical	2. Gross advertising income	3. Direct advertising costs		4. Advertising gain or (foss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.		rculation come			7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)					<b></b>	·····			
(2)									
(3)			·····						¥
(4)									
(5) Totals from Part I	17,50	0. 21	,775		1		L		0.
	Enter here and compage 1, Part I,	Enter here and on Enter here and o							Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)	▶ 17,50	0. 21	,775						0.
Schedule K - Compens	sation of Officer	s, Direct	ors, an	d Trustees (see in	structio	ns)			
1. N				2. Title		3, Percer time devot busines	ed to		nsation attributable ated business
(1)							%		
(2)			<u> </u>				%	·····	
(3)							%		
(4)							%		
Total. Enter here and on page 1, P	art II, line 14			, , , , , , , , , , , , , , , , , , ,		L	, u		0

Form 990-T	Contributions	Statement	1	
Description/Kind of Property	Method Used to Determine FMV	Amount		
Contribution Carryover from 2009	N/A	7 0	37	
Contribution Carryover from Prior Years	7,037. 79,800.			
Total to Form 990-T, Page 1, 1	86,837.			

## Form **8868**

(Rev. January 2011)

Department of the Treasury Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

f you are filing for an Automatic 3-Month Extension, complete only Part I and check this box - If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form). Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868. Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits. Automatic 3-Month Extension of Time. Only submit original (no copies needed). A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete \_\_\_\_\_**►** X All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax retums. Employer identification number Name of exempt organization Type or print 55-0307050 West Virginia Coal Association, Inc. File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for C/O Carrie Harris P.O. Box 2629 filing your return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions Charleston, WV 25329 Enter the Return code for the return that this application is for (file a separate application for each return) Return Application Return Application Code Code is For is For 07 Form 990-T (corporation) 01 <u>17m 9</u>90 Form 1041-A <u>√rm</u> 990-BL Form 4720 Form 990-EZ 10 04 Form 5227 Form 990-PF 11 Form 6069 Form 990-T (sec. 401(a) or 408(a) trust) 12 Form 8870 06 Form 990-T (trust other than above) William B. Raney, President The books are in the care of ▶ P.O. Box 3923 - Charleston, WV 25339 \_\_\_\_\_ FAX No. ► Telephone No. ► (304) 342-4153 If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for. I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until November 15, 2011 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: ➤ X calendar year 2010 or , and ending tax year beginning Final return Initial return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any 0. За nonrefundable credits. See instructions. If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and 0. estimated tax payments made. Include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Hut 10/11

Department of the Treasury

Internal Revenue Service

\*\*Public Disclosure Copy\*\*
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public

The organization may have to use a copy of this return to satisfy state reporting requirements.

Inspection

OMB No. 1545-0047

	For ti	ne 2011 calendar year, or tax year beginning and			
_			ending		
D	Check applica			D Employer identi	fication number
г	Add	ess   Wort Virginia Coal Aggogiation Ing			
F	char	e D. D.			0207050
F	char Initia		E Telephone numb	0307050	
F	retur Term	(			
F	ated Ame	F.O. BOX 3923	1	<u>-342-4153</u>	
F	lretur  App			G Gross receipts \$	3,056,798.
	tion pend	F Name and address of principal officer: William B. Raney		H(a) Is this a group	
		same as C above		for affiliates?	Yes X No
	Toyo		[ ] [0	H(b) Are all affiliates in	
		tempt status:	or 527		a list. (see instructions)
		forganization: X Corporation Trust Association Other	. V	H(c) Group exempti	
	art I		L Year	or formation: 2000	M State of legal domicile; WV
	1	Briefly describe the organization's mission or most significant activities: WVCA	GOMMI	inicated to	
Governance	'	and the public factual information about			
nar	2	Check this box if the organization discontinued its operations or dispose			
Ver	3			1	1
යි	4	Number of independent voting members of the governing body (Part VI, line 1a)		3	
Activities &	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	•••••	4	
i#:	6				
ξ	_	Total number of volunteers (estimate if necessary)	•••••	6	·   · · · · · · · · · · · · · · · · · ·
ĕ		Net unrelated business taxable income from Form 990-T, line 34			
	<u>"</u>	Tyer unrelated business taxable income from Form 990-1, line 34			
Revenue	8	Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9		-	2,846,418.	
Ş	10	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)			
æ	11	Other revenue (Part VIII, column (A), lines 5, 4d, and 7d)  Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,113. 31,280.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,880,811.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		4,000	
	14			4,000.	
w		Salaries, other compensation, employee benefits (Part IX, column (A), line 4)		642,503.	
Expenses	162	Professional fundraising fees (Part IX, column (A), line 11e)		042,303.	1
per	h	Total fundraising expenses (Part IX, column (D), line 25)	0.		0.
Ň	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		2,472,660.	2,367,892.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,119,163.	
	1	Revenue less expenses. Subtract line 18 from line 12		-238,352.	
- Se		Heverlag 1630 expenses. Subtract line 10 from line 12	********	ginning of Current Year	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		1,084,502.	End of Year 887,729.
Ass	21	Total liabilities (Part X, line 26)		344,428.	139,698.
ë jë	22	Net assets or fund balances. Subtract line 21 from line 20		740,074.	748,031.
	art II	Signature Block		740,074.	/40,031.
Und	er pena	lties of perjury, Leclare that I have examined this return, including accompanying schedules	s and statem	ents, and to the best of m	v knowledge and helief it is
true,	, correc	t, and complete. Declaration of preparet (other than officer) is based on all information of wh	ich preparer	has any knowledde.	f
		1 / / Kanay		8/4/1	2
Sigi	n	Signature of officer		Date /	
Her		William B. Raney, President			
		Type or print name and title		, /	
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Paid		Harry C. Harless	IN	8/14/1 > if self-employ	P01042847
	arer	Firm's name Arnett & Foster P.L.L.C.	/	Firm's EIN	55-0486667
	Only	Firm's address P. O. Box 2629		T A THE STATE OF T	
	-	Charleston, WV 25329		Phone no. (	304) 346-0441
Mav	the IF	RS discuss this return with the preparer shown above? (see instructions)		1	X Ves No

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	ļ	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	<u> </u>	<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X	<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	ļ	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide			
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X			
	as applicable.		3500	
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b				
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	5 1			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	, and the second			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		_X_
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI, XII, and XIII	12a	_X_	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		<u>X</u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		<u>X</u>
14a		14a		<u>X</u>
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			7.7
4-	or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u>X</u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			37
46	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		_X_
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV			v
17		16		<u>X</u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	47		y
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17		<u>X</u>
10	1c and 8a? If "Yes," complete Schedule G, Part II	40		v
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18		<u>X</u>
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	$\dashv$	X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

West Virginia Coal Association, Inc. Form 990 (2011) 55-0307050 Part IV Checklist of Required Schedules (continued) Yes No Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II X Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX. 22 column (A), line 2? If "Yes," complete Schedule I, Parts I and III 22 X Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current 23 and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J X 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25 X 24a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 25b Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II X 26 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member X of any of these persons? If "Yes," complete Schedule L, Part III 27 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV Х 28a A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV ..... X 28b An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV 28c X Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 29 Х Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation X contributions? If "Yes," complete Schedule M 30 Did the organization liquidate, terminate, or dissolve and cease operations? 31 X If "Yes," complete Schedule N, Part I 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete 32 Schedule N, Part II X 32 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Х 33

If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

Did the organization have a controlled entity within the meaning of section 512(b)(13)?

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

Did the organization conduct more than 5% of its activities through an entity that is not a related organization

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?

Form 990 (2011)

34

35a

35b

36

37

X

Х

X

X

35a

Was the organization related to any tax-exempt or taxable entity?

Note. All Form 990 filers are required to complete Schedule O ...

Form 990 (2011) West Virginia Coal Association, Inc. 55-0307050 Page 5

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Schedule O contains a response to any question in this Part V			,					
					Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	12	4,500	1475	4/30:			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0						
С	Did the organization comply with backup withholding rules for reportable payments to vendors and r	eporta	ble gaming						
	(gambling) winnings to prize winners?			1c	X				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			3410		0.52			
	filed for the calendar year ending with or within the year covered by this return	2a	4						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retu	rns?		2b	X				
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instruction			10,000	1000				
За				За		Х			
b	b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O								
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other	author	ity over, a						
	financial account in a foreign country (such as a bank account, securities account, or other financial	accou	nt)?	4a		Х			
b	If "Yes," enter the name of the foreign country: ▶					1953			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial	Accou	nts.						
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		Х			
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the								
	any contributions that were not tax deductible?			6a		Х			
b	If "Yes," did the organization include with every solicitation an express statement that such contribute								
	were not tax deductible?		-	6b					
7	Organizations that may receive deductible contributions under section 170(c).			-ward		a.,;;;i			
а	a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?								
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?								
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	as req	uired						
	to file Form 8282?								
d	If "Yes," indicate the number of Forms 8282 filed during the year								
е	Piddle and allowed allowed the death of the district of the di								
f									
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	orm 88	99 as required?	7g					
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	ation fi	e a Form 1098-C?	7h					
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Discourse of the section 509(a)(3) supporting organizations.	id the s	upporting		1000				
	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at	any tim	e during the year?	88					
9	Sponsoring organizations maintaining donor advised funds.			147.6					
а	Did the organization make any taxable distributions under section 4966?			9a					
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b					
0	Section 501(c)(7) organizations. Enter:								
а	Initiation fees and capital contributions included on Part VIII, line 12	10a							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
1	Section 501(c)(12) organizations. Enter:								
	Gross income from members or shareholders	11a							
b	Gross income from other sources (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)	11b							
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	]_	12a					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b							
3	Section 501(c)(29) qualified nonprofit health insurance issuers.								
а									
	Note. See the instructions for additional information the organization must report on Schedule O.								
b	b Enter the amount of reserves the organization is required to maintain by the states in which the								
	organization is licensed to issue qualified health plans	13b							
	Enter the amount of reserves on hand	13c							
				14a		<u>X</u>			
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O									

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response to any question in this Part VI			X			
Sec	ction A. Governing Body and Management						
			Yes	No			
1a	Enter the number of voting members of the governing body at the end of the tax year		2,0-6				
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.						
b	Enter the number of voting members included in line 1a, above, who are independent 1b 33						
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other						
	officer, director, trustee, or key employee?	2		X			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision						
	of officers, directors, or trustees, or key employees to a management company or other person?	3		X			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X			
6	Did the organization have members or stockholders?	6	X				
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or						
	more members of the governing body?	7a	X				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or						
	persons other than the governing body?	7b		X			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	2016	ty single				
а	The governing body?	8a	X				
b	Each committee with authority to act on behalf of the governing body?	8b	Х				
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the						
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X			
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)						
			Yes	No			
10a	Did the organization have local chapters, branches, or affiliates?	10a		X			
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,						
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b					
11a							
b							
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X			
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b					
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe						
	in Schedule O how this was done	12c					
13	Did the organization have a written whistleblower policy?	13		X			
14	Did the organization have a written document retention and destruction policy?	14		X			
15	Did the process for determining compensation of the following persons include a review and approval by independent		22/18	434			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
а	The organization's CEO, Executive Director, or top management official	15a		X			
b	Other officers or key employees of the organization	15b		X			
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	22 ( ) 22 ( )		Verific			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a						
	taxable entity during the year?	16a		X			
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's						
	exempt status with respect to such arrangements?	16b					
Sect	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed ▶ None						
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) av	ailabl	9				
	for public inspection. Indicate how you made these available. Check all that apply.						
	Own website Another's website X Upon request						
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and	finan	cial				
	statements available to the public during the tax year.						
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	n: ►					
	William B. Raney, President - 304-342-4153	-	***************************************				

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A) Name and Title	(B) Average hours per	(do box	not c	(C Pos heck ss pe	c) itior more	than	one th an	<b>(D)</b> Reportable	<b>(E)</b> Reportable compensation	<b>(F)</b> Estimated amount of
	week (describe hours for related organizations in Schedule O)	stee or director	Institutional trustee	Officer of	Key employee	Highest compensated http://www.nated	Ė	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(1) Gary G. White Chairman	0.50	X		X				0.	0.	0.
(2) Kevin S. Crutchfield									<u> </u>	
1st Vice Chairman	0.50	х		х				0.	0.	0.
(3) James L. Laurita Jr.									Ŭ.	<u> </u>
2nd Vice Chairman	0.50	х		х				0.	0.	0.
(4) John Snider										<u></u>
Secretary	0.50	X		х				0.	0.	0.
(5) Andrew Jordan										
Treasurer	0.50	X		X				0.	0.	0.
(6) Ben Hatfield										
Assistant Treasurer	0.50	X						0.	0.	0.
(7) Timothy P. Zell										,
Associate Division Chairma	0.50	X						0.	0.	0.
(8) James O. Bunn										
Immediate Past Chairman	0.50	X						0.	0.	0.
(9) Ralph Ballarđ										
Member	0.50	X						0.	0.	0.
(10) William Bostic										
Member	0.50	X						0.	0.	0.
(11) Jimmy Brock			ĺ						_	
Member	0.50	Х						0.	0.	0.
(12) Jim Bunn II	0 50	7.								•
Member	0.50	X	-	-				0.	0.	0.
(13) Myron Jones	0 50	7.7						0	0	0
Member	0.50	X						0.	0.	0.
(14) Nick Carter	0.50	х						0.	0.	0
Member (15) I amount France	0.50	^		$\dashv$		-		0.	U.	0.
(15) Larry Evans Member	0.50	v						0.	0.	0.
(16) Patrick Graney III	. 0.30		_					J .	· · ·	<u>_</u>
Member	0.50	$\mathbf{x}^{\parallel}$						0.	0.	0.
(17) Ralph Hamilton			$\dashv$		$\dashv$					
Member	0.50	X						0.	0.	0.
								· · · · · · · · · · · · · · · · · · ·		orm <b>990</b> (2011)

Form 990 (2011) West Vir	ginia C	oa	1 2	Ass	so	<u>ci</u>	at:	ion, Inc.	55-	0307	705	)	Page
Part VII Section A. Officers, Directors, Tru	ustees, Key E	mpl	oyee	es, a	nd I	High	nest	Compensated Employ	<b>ees</b> (continued	1)	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(A) Name and title	(B) Average hours per week	Average ours per (do not of box, unle officer ar			(C) Position o not check more than one x, unless person is both ar ficer and a director/trustee)			ompensation	(E) Reportable compensation from related	le tion	1	(F) stima moun othe	ited it of
	(describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizatic (W-2/1099-M		or aı	npens from t ganiza nd rela ganiza	the ation ated
(18) Warren Hylton Member	0.50	x						0.		0.			0
(19) Greg Jessee Member	0.50	x						0.		0.			0
(20) Tom Lusk Member	0.50	x						0.		0.			0
(21) Tim McLean Member	0.50	X						0.		0.			0
(22) Drexel Short Member	0.50	x						0.		0.			0
(23) Daniel Smith Member	0.50	x						0.		0.			0
(24) Wayne Stanley Member	0.50	x						0.		0.			0
(25) Charles Lenard Member	0.50	х						0.		0.			0
(26) J. Christopher Supcoe Member	0.50							0.		0.			0
1b Sub-total c Total from continuation sheets to Part VI d Total (add lines 1b and 1c)	I, Section A					<b>A A A</b>		0. 397,124. 397,124.		0. 0.		2,7 2,7	
Total number of individuals (including but no compensation from the organization	ot limited to th	iose	liste	d ab	oove	e) wh	no re	ceived more than \$100	,000 of reportal	ole			·
3 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for so	uch individual	••••									3	Yes	No X
4 For any individual listed on line 1a, is the su and related organizations greater than \$150	,000? If "Yes,	" coi	mple	te S	che	dule	J fo	or such individual			4	Х	
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes," comp								_		f	5		X
Section B. Independent Contractors									N4 00 000 1				
Complete this table for your five highest cor the organization. Report compensation for t								the organization's tax y		npens			
Name and business a Jackson Kelly PLLC	address						_	(B) Description of se	ervices	С	ompe		'n
PO Box 11276, Charleston, Spillman, Thomas & Battle		39	)				L	egal			21	7,1	55.
PO Box 273, Charleston, W							L	egal			13	7,9	32.
Total number of independent contractors (in \$100,000 of compensation from the organiz	•	ot lin	nited	l to t	thos		ted a	above) who received mo	ore than				

West Virginia Coal Association, Inc.

55-0307050

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (A) (B) (C) (D) (E) (F) Name and title Average Position Reportable Reportable Estimated (check all that apply) hours compensation compensation amount of per from from related other week Highest compensated employee the organizations compensation ndividual trustee or director organization (W-2/1099-MISC) from the (W-2/1099-MISC) organization nstitutional trustee and related Key employee organizations Officer (27) Dave Thomas 0.50 X 0. Member 0. 0. (28) Wayne Thomas 0.50 X 0. Member 0. 0. (29) Dave Webb Member 0.50 | X0. 0. 0. (30) John H. Wellford 0.50 X 0 Member 0. 0. (31) Doug Blackburn 0.50 X Member 0. 0. 0. (32) Robert Worley  $0.50 \times$ 0. 0. Member 0. (33) Mike Zervos 0.50 X 0. Member 0. 0. (34) William B. Raney 40.00 X 172,074. President/CEO 0. 63,945. (35) Chris R. Hamilton 40.00 X Senior Vice President 134,159. 0. 52,243. (36) Jason D. Bostic 40.00 X Vice President 90,891. 0. 26,563. Total to Part VII, Section A, line 1c 397,124. 142,751.

Form 990 (2011)

					<b>(A)</b> Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ts	1 a	Federated campaigns	1a				Eli Characterian graphica	
Бă	b	Membership dues						
Ω,E	C	F						
Contributions, Gifts, Grants and Other Similar Amounts		Related organizations						
		Government grants (contribut						
Sis	f	All other contributions, gifts, gran						
buti	•	similar amounts not included abo						
ĞŢ,	_							
nd a	g	Noncash contributions included in lines  Total. Add lines 1a-1f	***************************************					
0 0		Total. Add lines (a-1)		Business Code	To the Control of the			
4		Member dues		<del>,</del>	2373226.	2373226.		
Š	2 a			813920				
e Š	b			813920	639,949.	639,949.		
E N	C							
Re	d							
Program Service Revenue	е							
-	f	All other program service reve			2012175	and the second second second	14.2.25 (4.2.2.1)	
		Total, Add lines 2a-2f			3013175.			
	3	Investment income (including		i i	0 555			
		other similar amounts)			2,767.			2,767.
	4	Income from investment of tax	•	•				
	5	Royalties						
			(i) Real	(ii) Personal				
	6 a	***************************************						
	b		ļ					
Ì	С	( /						
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	b	Less: cost or other basis						
		and sales expenses						
1	С	Gain or (loss)						
	d	Net gain or (loss)						
<u>o</u>	8 a	Gross income from fundraising	g events (not				Allegrades (Allegrad	
enr		including \$	of					
Other Reven		contributions reported on line	1c). See					
e E			a					
¥				)				
	С	Net income or (loss) from fund	raising events					
	9 a	Gross income from gaming ac						
		Part IV, line 19		1				
l		Less: direct expenses						
	С	Net income or (loss) from game	ing activities .	<b>.</b>				
	10 a	Gross sales of inventory, less i	returns					
		and allowances						
	b	Less: cost of goods sold	b					
	С	Net income or (loss) from sales	of inventory	<u></u>				
		Miscellaneous Revenue		Business Code				
	11 a	Expense reimbur	<u>sements</u>	900099	40,856.			40,856.
	b							
	С							
	d	All other revenue						
	е	Total. Add lines 11a-11d			40,856.		everentet hod	
	12	Total revenue. See instructions.		<b>&gt;</b>	3056798.	3013175.	0.	43,623.

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Check if Schedule O contains a respon	se to any question in t (A)	nis Part IX	(C)	(D)
	not include amounts reported on lines 6b, , 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the United States. See Part IV, line 22	4,000.			
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	539,875.			
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	52,118.			
8	Pension plan accruals and contributions (include				
	section 401(k) and section 403(b) employer contributions)	20,004.			
9	Other employee benefits	50,756.			
10	Payroll taxes	27,991.			
11	Fees for services (non-employees):				
а	Management				
b	Legal	284,788.			
c	Accounting	40,925.			
c	I Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	251,227.			
12	Advertising and promotion	380,480.			
13	Office expenses	55,262.			
14	Information technology	12,626.			
15	Royalties				
16	Occupancy	61,894.			
17	Travel	81,845.			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	583,195.			
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	12,296.			
23	Insurance	7,410.			
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)				
а		493,234.			
b	- 7 7 7 .	87,441.			
c	B	10,646.			
d		4,623.			· · · · · · · · · · · · · · · · · · ·
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	3,062,636.			
<u> </u>	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			369,211.	1	202,193
	2	Savings and temporary cash investments			503,770.	2	400,040
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net		153,223.	4	224,594	
	5	Receivables from current and former officers, d				2043	
		employees, and highest compensated employe	•				
		of Schedule L	•			5	
	6	Receivables from other disqualified persons (as		i ****			
		4958(f)(1)), persons described in section 4958(c	c)(3)(B), and con	tributing			
		employers and sponsoring organizations of sec		- P.S			
		employees' beneficiary organizations (see instru				6	
Assets	7	Notes and loans receivable, net			7		
\ss	8	Inventories for sale or use			8		
~	9	Prepaid expenses and deferred charges		9,977.	9	6,095.	
	1	Land, buildings, and equipment: cost or other				45 E	
		basis. Complete Part VI of Schedule D	10a	87,649.			
	Ь			32,842.	48,321.	10c	54,807.
	11	Investments - publicly traded securities			11		
	12	Investments - other securities. See Part IV, line			12		
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets			, , , , , , , , , , , , , , , , , , ,	14	
	15	Other assets. See Part IV, line 11		· · · · · · · · · · · · · · · · · · ·	15		
	16	Total assets. Add lines 1 through 15 (must equ			1,084,502.	16	887,729.
	17	Accounts payable and accrued expenses		316,837.	17	125,902.	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
Ø	21	Escrow or custodial account liability. Complete			21		
Liabilities	22	Payables to current and former officers, directo		-		8874 S	
api		highest compensated employees, and disqualif	-	1			
ت		of Schedule L				22	
	23	Secured mortgages and notes payable to unrela				23	
	24	Unsecured notes and loans payable to unrelate				24	
	25	Other liabilities (including federal income tax, pa		1			
		parties, and other liabilities not included on lines	s 17-24). Comple	ete Part X of			
		Schedule D			27,591.	25	13,796.
	26	Total liabilities. Add lines 17 through 25			344,428.	26	139,698.
		Organizations that follow SFAS 117, check he	ere 🕨 🗓 a	nd complete			
Š		lines 27 through 29, and lines 33 and 34.		100			
Š	27	Unrestricted net assets			740,074.	27	748,031.
ala	28	Temporarily restricted net assets		1		28	
Б	29	Permanently restricted net assets				29	
5		Organizations that do not follow SFAS 117, c					orconillorello ello
<u></u>		complete lines 30 through 34.				<b>美国人</b>	
ets	30	Capital stock or trust principal, or current funds				30	
SS	31	Paid-in or capital surplus, or land, building, or ed		-		31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated in				32	
ž		Total net assets or fund balances			740,074.	33	748,031.
	34			ı	1,084,502.	34	887,729.

Form **990** (2011)

Forn		07050	Page	∍ 12
Pa	rt XI Reconciliation of Net Assets			
	Check if Schedule O contains a response to any question in this Part XI		[	X
1	Total revenue (must equal Part VIII, column (A), line 12)	3,056	,79	8.
2	Total expenses (must equal Part IX, column (A), line 25)	3,062	,63	6.
3	Revenue less expenses. Subtract line 2 from line 1	5	,83	8.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	740	,07	4.
5	Other changes in net assets or fund balances (explain in Schedule O)	13	,79	5.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) 6	748	,03	1.
Pa	rt XII Financial Statements and Reporting			
	Check if Schedule O contains a response to any question in this Part XII		[	X
				No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other	200 B		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,			
	review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	5.48 3		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a			
	separate basis, consolidated basis, or both:			
	X Separate basis Consolidated basis Both consolidated and separate basis			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit			
	Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit			
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

#### **SCHEDULE C**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

#### **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

➤ Complete if the organization is described below. ➤ Attach to Form 990 or Form 990-EZ.

➤ See separate instructions.

2011

Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

	Section 501(c)(4), (5), or (6) organiza	ations: Complete Part III.			
Nan	me of organization				oloyer identification number
	West V	irginia Coal Asso	ociation, In	nc.	55-0307050
Pŧ	art I-A Complete if the or	ganization is exempt un	der section 501(c	e) or is a section 527 o	organization.
2	Provide a description of the organi Political expenditures Volunteer hours			<b>&gt;</b>	\$
Pa	art I-B Complete if the or	ganization is exempt und	der section 501(c	:)(3).	
	Enter the amount of any excise tax				
2	Enter the amount of any excise tax	k incurred by organization manag	gers under section 495	55	B
3	If the organization incurred a section	on 4955 tax, did it file Form 4720	for this year?		Yes No
	a Was a correction made?		•••••		Yes No
	b If "Yes," describe in Part IV.  art I-C   Complete if the ore	ganization is exempt und	dor coetion E01/a	V event easting FO4	( <sub>2</sub> )(0)
3	made payments. For each organization contributions received that were put	nization's funds contributed to or s. Add lines 1 and 2. Enter here a n 1120-POL for this year? mployer identification number (E ation listed, enter the amount pairomptly and directly delivered to	ther organizations for and on Form 1120-PO IN) of all section 527 p id from the filing organ a separate political or	section 527  L,  solitical organizations to which ization's funds. Also enter the ganization, such as a separation of the section of the sect	Yes No Ch the filing organization he amount of political
	political action committee (PAC). If  (a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2011

Schedule C (Form 990 or 990-EZ) 2011					0307050 Page 2				
Part II-A Complete if the or	<del>-</del>	mpt under sectio	n 501(c)(3) and fil	ed Form 5768					
(election under se	ction 501(h)).								
A Check 🕨 📖 if the filing organiz	ation belongs to an affi	iliated group (and list ir	n Part IV each affiliated	group member's nam	ne, address, EIN,				
- ·	are of excess lobbying								
B Check 🕨 🔙 if the filing organiz	ation checked box A a	nd "limited control" pro	ovisions apply.						
	nits on Lobbying Expe nditures" means amou		)	(a) Filing organization's totals	(b) Affiliated group totals				
				totals					
	Total lobbying expenditures to influence public opinion (grass roots lobbying)     Total lobbying expenditures to influence a legislative body (direct lobbying)								
c Total lobbying expenditures (add									
d Other exempt purpose expenditu									
e Total exempt purpose expenditur									
f Lobbying nontaxable amount. En	ter the amount from the	e following table in bot	h columns.						
If the amount on line 1e, column (a)	or (b) is: The lob	bying nontaxable am	ount is:						
Not over \$500,000	20% of	the amount on line 1e.							
Over \$500,000 but not over \$1,00	00,000 \$100,00	00 plus 15% of the exc	ess over \$500,000.						
Over \$1,000,000 but not over \$1,	ess over \$1,000,000.								
Over \$1,500,000 but not over \$17									
Over \$17,000,000									
g Grassroots nontaxable amount (e	nter 25% of line 1f)								
h Subtract line 1g from line 1a. If zero or less, enter -0-									
i Subtract line 1f from line 1c. If zer									
i If there is an amount other than z	• • • • • • • • • • • • • • • • • • • •								
reporting section 4911 tax for this				Г	Yes No				
Toporting Section 45 11 tax for the		eraging Period Under		······	165140				
	zations that made a s	ection 501(h) election	n do not have to comp						
C	olumns below. See the			ge 4.)					
	Lobbying Exper	nditures During 4-Yea	ar Averaging Period						
Calendar year (or fiscal year beginning in)	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) ⊺otal				
2a Lobbying nontaxable amount									
b Lobbying ceiling amount	utili k termen fil i stente i tisatuste	2	ege ja a jan jan jan jan	usustava i ustička i ust					
(150% of line 2a, column(e))									
(10070 01 1110 24, 00101111(0))	The first of August Heaville (1971) and the second	The entire of the entire of the entire entire							
- Total labbuing avacaditures									
c Total lobbying expenditures					A. A. A. A. A. A. A. A. A. A. A. A. A. A				
d Grassroots nontaxable amount									
e Grassroots ceiling amount	dana sa	e establication de la contraction		e Militaria Berrataria					
(150% of line 2d, column (e))									
(13570 OF INTO Zd, COMMITTEE)									
6 Organizata labbilita averanditura									
f Grassroots lobbying expenditures									

Schedule C (Form 990 or 990-EZ) 2011

Schedule C (Form 990 or 990-EZ) 2011 West Virginia Coal Association, Inc. 55-030705 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 55-0307050 Page 3

# (election under section 501(h)).

1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?	s		<del>                                     </del>	0)
local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?		No	Am	ount
or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?	With A	spilleser(h	and the same	
a Volunteers?     b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?     c Media advertisements?				
<ul> <li>b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?</li> <li>c Media advertisements?</li> </ul>				
c Media advertisements?				
I BASIL CONTRACTOR AND AND AND AND AND AND AND AND AND AND		***************************************		·····
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?		•		
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i Other activities?				
j Total. Add lines 1c through 1i				
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
b If "Yes," enter the amount of any tax incurred under section 4912	35.5	\$25-69-68		
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			Straine.	. 1450
Part III-A Complete if the organization is exempt under section 501(c)(4), section 50	1(c)	(5), or se	ction	
501(c)(6).				
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		1		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?				X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?			X	
501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" answered "Yes."  1 Dues, assessments and similar amounts from members			2,373	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political		100 × 20	2,310	
expenses for which the section 527(f) tax was paid).				, 440
		1440000		, 440
		20	179	
a Current year		, ,		,187
a Current year b Carryover from last year		2b	45	,187 ,738
a Current year b Carryover from last year c Total		2b 2c	45 223	,187 ,738
a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		2b 2c	45 223	,187 ,738
a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess		2b 2c	45 223	,187 ,738
a Current year  b Carryover from last year  c Total  3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political		2b 2c 3	45 223	,187
a Current year b Carryover from last year c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess		2b 2c 3	45 223	,187 ,738

#### **SCHEDULE D**

(Form 990)

Department of the Treasury Internal Revenue Service

#### **Supplemental Financial Statements**

➤ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ➤ Attach to Form 990. ➤ See separate instructions. 2011
Open to Public Inspection

Name of the organization

West Virginia Coal Association, Inc.

Employer identification number 55-0307050

Pa	rt I Organizations Maintaining Donor Advised		or Accounts. Complete if the
	organization answered "Yes" to Form 990, Part IV, line 6.		·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in writ	ing that the assets held in donor advised	funds
Ū	are the organization's property, subject to the organization's exc	_	F
6	Did the organization inform all grantees, donors, and donor advis		
•	for charitable purposes and not for the benefit of the donor or de		
Pa	rt II Conservation Easements. Complete if the organi		
1	Purpose(s) of conservation easements held by the organization	·····	
	Preservation of land for public use (e.g., recreation or educ	`	rically important land area
	Protection of natural habitat	Preservation of a certifie	•
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	conservation contribution in the form of	a conservation easement on the last
	day of the tax year.		
			Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			
С	Number of conservation easements on a certified historic structu	ure included in (a)	2c
d	Number of conservation easements included in (c) acquired afte	r 8/17/06, and not on a historic structure	
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, release	ed, extinguished, or terminated by the or	ganization during the tax
	year >		
4	Number of states where property subject to conservation easem		
5	Does the organization have a written policy regarding the period	ic monitoring, inspection, handling of	F1
	violations, and enforcement of the conservation easements it ho		
6	Staff and volunteer hours devoted to monitoring, inspecting, and		***************************************
7	Amount of expenses incurred in monitoring, inspecting, and enfo		-
8	Does each conservation easement reported on line 2(d) above sa		
	and section 170(h)(4)(B)(ii)?		
9	In Part XIV, describe how the organization reports conservation of		
	include, if applicable, the text of the footnote to the organization	's financial statements that describes the	organization's accounting for
Day	conservation easements.  † III   Organizations Maintaining Collections of A	rt Historical Treasures or Othe	or Similar Assats
га	Complete if the organization answered "Yes" to Form 990		ei Sililiai Assets.
10	If the organization elected, as permitted under SFAS 116 (ASC 9		t and halance shoot works of art
Id	historical treasures, or other similar assets held for public exhibit		
	the text of the footnote to its financial statements that describes		or public service, provide, in Fait XIV,
h	If the organization elected, as permitted under SFAS 116 (ASC 9		d halance sheet works of art, historical
b	treasures, or other similar assets held for public exhibition, educations		
	relating to these items:	and, or research in factors and or public	solvide, provide the following amounts
	(i) Revenues included in Form 990, Part VIII, line 1		<b>▶</b> \$
2	If the organization received or held works of art, historical treasur		
_	the following amounts required to be reported under SFAS 116 (		, 5.01100
а	Revenues included in Form 990, Part VIII, line 1		<b>▶</b> \$
	Assets included in Form 990. Part X	••••••	

Sche		<u>rginia Co</u>								) Page <b>2</b>
Pa	rt III Organizations Maintaining 0	Collections of	Art, I	distorical Ti	reasures,	or Othe	r Simila	r <mark>Ass</mark> e	ets (contir	nued)
3	Using the organization's acquisition, access	ion, and other reco	ords, cł	heck any of the	following that	at are a si	gnificant us	se of its	collection	items
	(check all that apply):		_							
а	Public exhibition		d	Loan or exc	change progr	ams				
b	Scholarly research		е	Other						
c	Preservation for future generations									
4	Provide a description of the organization's c	ollections and exp	lain ho	w they further t	the organizat	ion's exen	npt purpos	e in Pai	t XIV.	
5	During the year, did the organization solicit of	or receive donation	ns of ar	t, historical trea	asures, or oth	ner similar	assets			
T	to be sold to raise funds rather than to be m								Yes	No.
Pa	rt IV Escrow and Custodial Arran		plete if	the organization	on answered	"Yes" to I	orm 990, f	Part IV,	line 9, or	
	reported an amount on Form 990, Pa									
1a	Is the organization an agent, trustee, custod							<del></del>		
	on Form 990, Part X?			• • • • • • • • • • • • • • • • • • • •				L	Yes	L No
b	If "Yes," explain the arrangement in Part XIV	and complete the	followi	ing table:	•		<del></del>			
	*								Amount	
С	Beginning balance			• • • • • • • • • • • • • • • • • • • •			. 1c			
d	Additions during the year						. 1d			
е	Distributions during the year								······	
f	Ending balance		· · · · · · · · · · · · · · · ·				. 1f			
2a	Did the organization include an amount on F		ne 21?					L	Yes	L No
	If "Yes," explain the arrangement in Part XIV									
Pa	rt V Endowment Funds. Complete			red "Yes" to Fo			<del></del>		Т	
		(a) Current year	(t	<b>b)</b> Prior year	(c) Two yea	rs back (	<b>d)</b> Three yea	rs back	(e) Four y	ears back
1a	Beginning of year balance			<del></del>					agigataka.	
b	Contributions	<u> </u>	_						Bagara.	
С	Net investment earnings, gains, and losses								giriga Je	
d	Grants or scholarships								1000	
е	Other expenditures for facilities									
	and programs						***			
f	Administrative expenses			***************************************				····	8.0500c	
g	End of year balance	·····								<u> </u>
2	Provide the estimated percentage of the curr	,	nce (lin	e 1g, column (a	a)) held as:					
а	Board designated or quasi-endowment		%							
	Permanent endowment	%								
С	Temporarily restricted endowment ▶	%								
	The percentages in lines 2a, 2b, and 2c shou									
3a	Are there endowment funds not in the posse	ession of the organ	iization	that are held a	nd administe	red for the	e organizat	ion		
	by:									es No
	(i) unrelated organizations									
	(ii) related organizations						•••••		3a(ii)	
b	If "Yes" to 3a(ii), are the related organizations								3b	
Day	Describe in Part XIV the intended uses of the tVI Land, Buildings, and Equipm									
Pai		<del></del>								
	Description of property	(a) Cost or basis (inves		1	or other (other)		cumulated eciation		(d) Book v	/alue
1a	Land					riigayay				
	Buildings									
	Leasehold improvements									
	Equipment			8	7,649.		32,842	2.	54	,807.
	Other									
Total	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Pa	rt X, co	olumn (B), line 1	0(c).)		<u></u>	▶	54	,807.

Schedule D (Form 990) 2011

1. (a) Description of Hability (b) Book value

(1) Federal income taxes
(2) Deferred compensation 13,796.

(3) (4) (5) (6) (7) (8) (9) (10) (11)

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)

FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 2. FIN 48 (ASC 740).

	edule D (Form 990) 2011 West Virginia Coal Associ	ation,	Inc.	55-(	0307050 Page 4
	rt XI Reconciliation of Change in Net Assets from Form 990	to Audited	Financial Stat	tement	
1	Total revenue (Form 990, Part VIII, column (A), line 12)				3,056,798
2	Total expenses (Form 990, Part IX, column (A), line 25)				3,062,636
3	Excess or (deficit) for the year. Subtract line 2 from line 1				-5,838.
4	Net unrealized gains (losses) on investments		4		
5	Donated services and use of facilities				
6	Investment expenses				
7	Prior period adjustments		7		
8	Other (Describe in Part XIV.)				13,795.
9	Total adjustments (net). Add lines 4 through 8				13,795.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3	and 9	10		7,957.
	rt XII Reconciliation of Revenue per Audited Financial Statem				
1	Total revenue, gains, and other support per audited financial statements			1	3,056,798.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 1			
а	Net unrealized gains on investments				
b	Donated services and use of facilities			4	
С	Recoveries of prior year grants				
d	Other (Describe in Part XIV.)	2d			
е	Add lines 2a through 2d				0.
3	Subtract line 2e from line 1			3	3,056,798.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b				
b	Other (Describe in Part XIV.)	4b			
С	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		444	5	3,056,798.
Par	rt XIII Reconciliation of Expenses per Audited Financial Stater				
1	Total expenses and losses per audited financial statements			1	3,048,841.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIV.)	2d			
е	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1		*****	3	3,048,841.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			40.74	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b	13,795		
	Add lines 4a and 4b			4c	13,795.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	3,062,636.
Par	t XIV Supplemental Information				
	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also con		•		
Par	et XI, Line 8 - Other Adjustments:				
Pay	ment to former officer under severance ac	greemen	t		13,795.
Par	t XIII, Line 4b: Current year payments t	to form	<u>er office</u> r	und	er
sev	verance agreement that were expensed in the	ne fina	ncial stat	<u>emen</u>	ts in
,					
ori	or year.				

#### **SCHEDULE J** (Form 990)

### **Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" to Form 990,

Part IV, line 23.

➤ Attach to Form 990. ➤ See separate instructions.

**Open to Public** Inspection Employer identification number

OMB No. 1545-0047

Internal Revenue Service Name of the organization

**Questions Regarding Compensation** 

Department of the Treasury

Part I

West Virginia Coal Association, Inc.

55-0307050

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,	10 (10 (10 ft) 10 (10 ft)	30.5	150.00
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.	1.000		
	First-class or charter travel  Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		X
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,			
	trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
		5.179		J. Barre
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director. Explain in Part III.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations  X Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X X X
	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	1,000 m	14, 25	Boller.
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		
b	Any related organization?	5b		
	If "Yes" to line 5a or 5b, describe in Part III.		712.6	
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" to line 6a or 6b, describe in Part III.		Sec	rikga.
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments			
	not described in lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

Schedule J (Form 990) 2011

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).

Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i) (iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of \	(B) Breakdown of W-2 and/or 1099-MISC compensation	C compensation	(0)	(0)	(E)	(F)
( <b>A</b> ) Name		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	Retirement and other deferred compensation	Nontaxable benefits	Total of columns (B)(i)-(D)	Compensation reported as deferred in prior Form 990
	8	157,625.	8,721.	5,728.	16,104.	47,841.	236,019.	0
1 William B. Raney	▣		0.	0.	0	0.	0	0
	Ξ	122,48	6,571.	5,107.	13,731.	38,512.	186,402.	0
2 Chris R. Hamilton	₿	0	0	0	0	0	0	0
	Ξ							
8	₿						-	
	Θ							
4	⊜							
	Ξ							
5	Œ							
	Ξ							
9	⊞							
	Ξ							
7	(E)							
	Ξ							
8	⊞							
	Ξ					THE REAL PROPERTY AND ADDRESS OF THE PARTY AND		
6	⊞							
	Ξ							The second secon
10	⊞						The second secon	THE RESIDENCE AND ADDRESS OF THE PERSON OF T
	Ξ							Annia provide and delated and the second second second second second second second second second second second
	Ξ							
	Ξ							
12	≘							
	Ξ							
13	(ii)							
	Ξ							
14	<u> </u>							
	Ξ				-			
15	<b>(E)</b>							
•	Ξ		And the second s	-				
16								

Schedule J (Form 990) 2011

|--|

											Schedule J (Form 990) 2011
Part I, Line 1a: First-class/charter travel costs for the President are	paid directly by the organization. Payments are made from invoices and	subject to the organization's normal check signing procedures.									
Part I, Li	paid direc	subject to									

#### SCHEDULE O (Form 990 or 990-EZ)

## Supplemental Information to Form 990 or 990-EZ

Department of the Treasury Internal Revenue Service Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2011
Open to Public Inspection

Name of the organization

West Virginia Coal Association, Inc.

Employer identification number 55-0307050

Schedule O (Form 990 or 990-EZ) (2011)  Name of the organization	Page Employer identification number
West Virginia Coal Association, Inc.	55-0307050
Form 990, Part XI, line 5, Changes in Net Assets:	
Payment to former officer under severance agreement	13,795
Form 990, Part XI, Line 1	
Accounting method used to prepare the Form 990.	
Modified Accrual	
Form 990, Part XI, Line 2c.	
Selection of independent accountant and approval of the	o financial
statements is subject to approval of the entire Board	of Directors.

# TAX RETURN FILING INSTRUCTIONS

FORM 990-T

#### FOR THE YEAR ENDING

December 31, 2011

West Virginia Coal Association, Inc. P.O. Box 3923 Charleston, WV 25329
Arnett & Foster, P.L.L.C. P. O. Box 2629 Charleston, WV 25329
No amount is due.
No amount is due.
Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027
November 15, 2012
The return should be signed and dated.

Forn	, 990-T	E	xempt Organization Bu	sines	s income T	ax Returi	n	OMB No. 1545-0687
	rtment of the Treasury nal Revenue Service	_	(and proxy tax un	der sec			l	Open to Public Inspection for
A	Check box if address changed	Ford	alendar year 2011 or other tax year beginning Name of organization (	changed a	, and ending and see instructions.)		D Emple (Empl	501(c)(3) Organizations Only  oyer identification number loyees' trust, see actions.)
ВЕ	xempt under section	Print	West Virginia Coal As	socia	tion, Inc.		1 _	5-0307050
	] 501( <b>c</b> )( <b>6</b> )	or	Number, street, and room or suite no. If a P.O. b	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			E Unrei	ated business activity codes
	408(e) 220(e)	Туре	P.O. Box 3923	,			(See II	nstructions.)
	□408A □□530(a)		City or town, state, and ZIP code	~~~~				
	]529(a)		Charleston, WV 25329				511	120
		F Grou	exemption number (See instructions.)	<b>&gt;</b>				
at 	end of year 887,729.	<b>G</b> Chec	c organization type 🕨 💢 501(c) corporati	on _	☐ 501(c) trust	401(a) trust		Other trust
H D	escribe the organizatio	n's prim	ary unrelated business activity. <b>Period</b> :	ical	publicatio	n		
I D	uring the tax year, was	the corp	oration a subsidiary in an affiliated group or a par	ent-subsid	liary controlled group?		Ye	s 🗶 No
			tifying number of the parent corporation.					
			<u> Villiam B. Raney, Pres</u>	<u>ident</u>		one number 🕨 🕻	<u> 304-</u>	342-4153
Pa	rt I Unrelate	d Trac	de or Business Income		(A) Income	(B) Expense	s	(C) Net
1 a	Gross receipts or sale		***************************************					
b	Less returns and allo		c Balance	1c				
2			A, line 7)	2		รที่หรืออยายาทหรือเมื่องตั้งกร		
3	Gross profit. Subtract					6.05(A40)=p.05(0)	9096	
4 a			h Schedule D)					
b			art II, line 17) (attach Form 4797)	4b				
C			its	4c				
5			ips and S corporations (attach statement)					
6	Rent income (Schedu	ıle C) .						
7			ne (Schedule E)	7				
8			nd rents from controlled organizations (Sch. F)	8				
9			n 501(c)(7), (9), or (17) organization					
	(Schedule G)			9				
10			me (Schedule I)	10				
11	Advertising income (8	Schedule 	J)	11		4,2	241.	-4,241.
12			s; attach schedule.)	12		i tipan yadigi Dimayada 1944 A	14	4 044
	Total. Combine lines		gn 12	13	0.	4,2	41.	-4,241.
	(Except for d	contribu	itions, deductions must be directly connected	ed with th	e unrelated business	,	T 1	
14			ectors, and trustees (Schedule K)				14	
15								
16							1	
17							17	
18							18	F 0
19 20	Charitable contribution		instructions for limitation rules \		Coo Choh		19	50.
21			instructions for limitation rules.)			ement T	20	0.
22			62) Schedule A and elsewhere on return				22b	
23			School A and elsewhere of return				23	
24			npensation plans				24	
25			pondulon plane				25	
26			hedule I)				26	
27	Excess readership or	osts (Sch	edule J)		***************************************	•••••	27	
28	Other deductions (at	tach sch	edule)				28	
29			s 14 through 28				29	50.
30	Unrelated business to	axable in	come before net operating loss deduction. Subtra	ct line 29 f	rom line 13	••••••	30	-4,291.
31			(limited to the amount on line 30)				31	0.
32			come before specific deduction. Subtract line 31 f.				32	-4,291.
33			\$1,000, but see instructions for exceptions.)				33	1,000.
34			ble income. Subtract line 33 from line 32. If line				24	_/ 201

123701 02-24-12

President the preparer shown below (see Signature of officer Daté instructions)? X Yes Print/Type preparer's name Preparer's signature Check if PTIN self- employed Paid Harry C. Harless P01042847 Preparer Firm's name ► Arnett Foste 55-0486667 Firm's EIN ▶ **Use Only** P. O. Box 2629

WV

25329

(304) 346-04

Firm's address <u>Charleston</u>,

							1. W. T. C. P. T. P. T. C. P. T. C. P. T. P.	
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
2. Rent receive	ed or accrued				04.5			
nore than	ersonal property (if the percentage columns		<b>3(a)</b> Deductions dir columns 2(	ectly co a) and 2	onnected with the income in 2(b) (attach schedule)			
0.	Total			0.				
				0.	Enter here and on page			
ebt-Financed	Income (see	instructions)						
		9 0	noma fran-		3. Deductions directly	connec	eted with or allocable	
t financed		or allocabl	e to debt-	(a)			(b) Other deductions	
-mianced property		financed	property	'-'	(attach schedule)		(attach schedule)	
			······································					
Average adjusted basis of or allocable to debt-financed property (attach schedule)		6. Column 4 divided by column 5			7. Gross income reportable (column 2 x column 6)		8. Allocable deductions (column 6 x total of column 3(a) and 3(b))	
***			%					
			%					
					rt I, line 7, column (A).		Enter here and on page 1, Part I, line 7, column (B).	
			▶			0.	C	
			·····		22222	<b>&gt;</b>	C	
uities, Royalt					izations (see in	struc	tions)	
	Exemp	t Controlled C	rganizations	3				
Employer iden			Total of s	pecified	included in the conf	rolling	6. Deductions directly connected with income in column 5	
				····				
ns	<u> </u>		L				<u> </u>	
ntrolled Organizations  8. Net unrelated income (loss) (see instructions)  9. 1		made in the con		in the contri	olling organization's	11. <sub>v</sub>	Deductions directly connecte with income in column 10	
				· · · · · · · · · · · · · · · · · · ·				
	5. Average a of or of a lidebt-financed property  1. Average a of or a lidebt-financed (attach attach)  2. Employer iden number ons.	percentage of nore than of rent for possible in the rent solution of the	(b) From real and personal proper of rent for personal property ethe rent is based on profit the rent is based on	(b) From real and personal property (if the percentore than of rent for personal property exceeds 50% or the rent is based on profit or income)  O. Total  ns 2(a) and 2(b). Enter Imm (A)  Pebt-Financed Income (see instructions)  2. Gross income from or allocable to debt-financed property  1financed property  5. Average adjusted basis of or allocable to debt-inlanced property (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  5. Average adjusted basis of or allocable to debt-inlanced property  (attach schedule)  6. Column 4 divided by column 5  A Total of specified payments payments make in the property of the property of the property of the property of the pro	(b) From real and personal property (if the percentage of nore than 100%)  O Total O .  Total O .	percentage of nore than   (b) From real and personal property (if the percentage of nore than   (b) From real and personal property acceeds 50% or if   (c)   (c	Column 8   Column 8	

0.

0.

Schedule G - Investm	ent income of a			ganization	55-030705	O Page
	structions) scription of income		2. Amount of income	3. Deductions directly connected	4. Set-asides (attach schedule)	5. Total deductions and set-asides
/1\				(attach schedule)	(attach sonedule)	(col. 3 plus col. 4)
<u>(1)</u> (2)						
(3)						
(4)						
			Enter here and on page 1, Part I, line 9, column (A).		<u> </u>	Enter here and on page Part I, line 9, column (B).
Totals		ı	0.			0
Schedule I - Exploited		/ Income, Oth		ng Income		<u> </u>
1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
Totals Schedule J - Advertis	0.	0				0
			onsolidated Basis			
1. Name of periodical	2. Gross advertising income	3. Direct advertising cos	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) Coal Facts		0.4,24	1.	3		Asserta no Asserta
(2)						
(3)						
(4)						
Totais (carry to Part II, line (5))		0. 4,24	14,241			0
Part II Income From columns 2 through	<b>Periodicals Rep</b> n 7 on a line-by-line ba	<b>orted on a Se</b> isis.)	<b>parate Basis</b> (For e	ach periodical listed	d in Part II, fill in	
1. Name of periodical	2. Gross advertising income	3. Direct advertising cos	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						·
(5) Totals from Part I		0. 4,24	1.	in les répressions		0.
	Enter here and c page 1, Part I, line 11, col. (A).	pn Enter here and on page 1, Part I, line 11, col. (B)	on ).			Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5) Schedule K - Compen	▶ sation of Officer	0. 4,24 s, Directors,	1 .  and Trustees (see i	nstructions)		0.
1. 1	Name		2. Title	3. Percer time devote busines	ed to	ensation attributable elated business
/1)				Dusilles	%	
(1)					%	
(2)					%	<u> </u>
(3) (4)			······································		%	
(4)  Fotal. Enter here and on page 1, I	Part II lina 1/1			I	70	0.
ivial. Linter Hele allu Uli page 1, 1	ı artı, 1116 14					<u>U .</u>

Form 990-T	Contributions	Statement	1
Description/Kind of Property	Method Used to Determine FMV	Amount	
2011 Charitable contributions Contribution Carryover from	N/A N/A	4,00	00.
2009		7,03	37.
Contribution Carryover from Prior Years	N/A	79,80	00.
Total to Form 990-T, Page 1, 1:	ine 20	90,83	37.

(Rev. January 2012)

Department of the Treasury
Internal Revenue Service

#### Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

OMB No. 1545-1709

'f you are filing for an Automatic 3-Month Extension, complete only Part I and check this box \_\_\_\_\_\_\_ 📐 🗓 If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form). Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868. Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits. Automatic 3-Month Extension of Time. Only submit original (no copies needed). A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Name of exempt organization or other filer, see instructions. Employer identification number (EIN) or Type or print West Virginia Coal Association, Inc. 55-0307050 File by the Number, street, and room or suite no. If a P.O. box, see instructions. Social security number (SSN) due date for filing your C/O Carrie Harris P.O. Box 2629 City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions Charleston, WV 25329 Enter the Return code for the return that this application is for (file a separate application for each return) Return Application Application Return is For Code Is For Code ~rm 990 Form 990-T (corporation) 07 Form 1041-A m 990-BL 08 Form 990-EZ Form 4720 09 Form 990-PF Form 5227 Form 990-T (sec. 401(a) or 408(a) trust) Form 6069 05 11 Form 990-T (trust other than above) Form 8870 William B. Raney, President The books are in the care of ▶ P.O. Box 3923 - Charleston, WV 25339 Telephone No. ► (304) 342-4153 FAX No. 🕨 If the organization does not have an office or place of business in the United States, check this box \_\_\_\_\_\_\_ If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for. I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 2012 \_\_\_\_, to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 2011 or tax year beginning \_\_\_\_ Initial return \_\_\_\_ Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b 0. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions. For Privacy Act and Paperwork Reduction Act Notice, see Instructions. Form 8868 (Rev. 1-2012)

123841

Released <u>5/3//2</u>
Fed Accepted <u>5/4//2</u>

\$(3) (8)

#### THIS IS NOT A FILEABLE COPY

IRS e-fi	ile Signatu	re Authorizatior
for a	ın Exempt	Organization

OMB No. 1545-1878

Form **8879-EO** 

Department of the Treasury Internal Revenue Service

For calendar year 2011, or fiscal year beginning , 2011, and ending ▶ Do not send to the IRS. Keep for your records.

See instructions.

Name of exempt organization	Employer identification number
West Virginia Coal Association, Inc.	FF 02070F0
Name and title of officer	55-0307050
William B. Raney	
President	
Part I Type of Return and Return Information (Whole Dollars Only)	
Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any,	from the return. If you check the how
on line <b>1a, 2a, 3a, 4a,</b> or <b>5a,</b> below, and the amount on that line for the return being filed with this form was blan whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the application than 1 line in Part I.	k, then leave line 1b, 2b, 3b, 4b, or 5b
1a Form 990 check here <b>X</b> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 3056798
2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶  b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b
Part II Declaration and Signature Authorization of Officer	
Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a co	
intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in prothed ate of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate a debit) entry to the financial institution account indicated in the tax preparation software for payment of the organizaturn, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U. 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries a payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic proganization's consent to electronic funds withdrawal.  **Difficer's PIN: check one box only**	cessing the return or refund, and (c) n electronic funds withdrawal (direct ization's federal taxes owed on this S. Treasury Financial Agent at al institutions involved in the nd resolve issues related to the
X lauthorize Arnett & Foster, P.L.L.C.	to enter my PIN 15963
ERO firm name	Enter five numbers, bu do not enter all zeros
as my signature on the organization's tax year 2011 electronically filed return. If I have indicated within is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also a enter my PIN on the return's disclosure consent screen.	this return that a copy of the return uthorize the aforementioned ERO to
As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 indicated within this return that a copy of the return is being filed with a state agency(ies) regulating chaprogram, I will enter my PIN on the return's disclosure consent screen.	l electronically filed return. If I have arities as part of the IRS Fed/State
Officer's signature  ***** THIS IS NOT A FILEABLE COPY *** Date	
Part III Certification and Authentication	
RO's EFIN/PIN. Enter your six-digit electronic filing identification	
number (EFIN) followed by your five-digit self-selected PIN.  5510422789  do not enter all zeros	
certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed return for the onfirm that I am submitting this return in accordance with the requirements of <b>Pub. 4163,</b> Modernized e-File (Me <i>-file</i> Providers for Business Returns.	le organization indicated above. I F) Information for Authorized IRS
RO's signature ▶ Date ▶	

**ERO Must Retain This Form - See Instructions** Do Not Submit This Form To the IRS Unless Requested To Do So

# West Virginia Coal Association, Inc. WV Account ID Number 55-0307050 Attachment to WV/CNF-120 Year ended 12/31/2011

	Year ended 12/31/2010	Year ended 12/31/2011
Gross advertising revenue	17,500	· gale
Total revenue	2,880,811	3,056,798
Percentage of UBTI	= 0.6075%	= 0.0000%
Fund balance, end of year	x 740,074	x 748,031
	=	==
Retained earnings reported on WV/CNF-120	4,495	-

## Forms 990 / 990-EZ Return Summary

For calendar year 2012, or tax year beginning

, and ending

55-0307050

#### WEST VIRGINIA COAL ASSOCIATION INC

				748,031
Revenue				
Contributions				
Program service revenue	2,9	940,443		
Investment income		940,443 1,462		
Capital gain / loss				
Special events:				
Gross revenue				
Direct expenses				
Net income				
Other income		50,500		
Total revenue		2,	992,405	
Expenses				
Program services	3,1	149,936		
Management and general		· · · · · · · · · · · · · · · · · · ·		
Fundraising				
Total expenses		3,	149,936	
Excess / (deficit)				-157,531
Other changes			<u></u>	13,796
Not Accet / Fund	Balance at End of Year			604,296
Reconciliation of  Total revenue per financial statemen  Less:  Unrealized gains  Donated services		Total expenses p Less: Donated serv Prior year ad	vices	3,136,140
Recoveries	·	Losses		
Other	<u> </u>	Other		
Plus:		Plus:		
Investment expenses		Investment e	expenses	
		Other		13.796
Other	0 000 405			2 140 006
Other  Total revenue per return	2,992,405		penses per return	3,149,936
	2,992,405	Total exp	penses per return	3,149,936
		Total exp	penses per return  Differences	3,149,936
	Beginning	Total exp Balance Sheet Ending	·	3,149,936
Total revenue per return	Beginning 887,729	Total exp Balance Sheet Ending 785,591	·	3,149,936
Total revenue per return  Assets	Beginning 887,729 139,698	Total exp Balance Sheet Ending	·	

## Form 990-T Return Summary

For calendar year 2012, or tax year beginning

, and ending

55-0307050

WEST VIRGINIA COAL	ASSOCIATION INC
ncome	
Gross profit	
Capital gain / loss	
Unrelated debt-financed income	
All other income	-2,389
Total income	-2,389
Deductions	<u> </u>
Officer compensation	
Salaries	1,1939 (days)
All other deductions	50
Net operating loss	
Specific deduction	
Total deductions	50
Unrelated business taxable income	
Taxes / Credits / Payments	
Regular tax	
Proxy tax	
Alternative minimum tax	
Tax	, , , , , , , , , , , , , , , , , , ,
Foreign tax credit	
Other credits  General business credits	*
Prior year minimum tax credit	Million de colonia de la colon
Total nonrefundable credits	
Other taxes	<u> </u>
Total tax	
Estimated tax payments	
Paid with extension	
Tax withheld	
Other credits / payments	
Estimated tax penalty	
Overpayment applied to next year's tax	
Payments / penalty / application	<del></del>
Net tax due	
Additions to Tax	
Interest on late payments	
Failure to file penalty	177 - 177 -
Failure to pay penalty	
Total additions	
Balance due	
Refund	
Next Year's Estimates	Miscellaneous Information
1st quarter	Amended return
2nd quarter	Return / extended due date $\frac{11/15/1\overline{3}}{}$
3rd quarter	
4th quarter	
Total	

**Power of Attorney** Form OMB No. 1545-0150 (Rev. March 2012) Department of the Treasury and Declaration of Representative For IRS Use Only ► Type or print. ► See the separate instructions. Internal Revenue Service Received by: Power of Attorney Part I Caution: A separate Form 2848 should be completed for each taxpayer, Form 2848 will not be honored for any purpose other than representation before the IRS. Telephone Function Taxpayer information. Taxpayer must sign and date this form on page 2, line 7 Taxpayer name and address Taxpayer identification number(s) 55-0307050 WEST VIRGINIA COAL ASSOCIATION INC Daytime telephone number Plan number (if applicable) P.O. BOX 3923 CHARLESTON WV 25339 hereby appoints the following representative(s) as attorney(s)-in-fact: 2 Representative(s) must sign and date this form on page 2, Part II. CAF No. Name and address 2606-06864R MARK A. COLLINS, CPA PTIN ..... P00136193 P.O. BOX 5501 Telephone No. 304-255-8928 BECKLEY WV 25801-5501 Fax No. ..... 304-255-5511 Check if to be sent notiges and communications Check if new: Address Telephone No. Name and address CAF No. PTIN Telephone No. Fax No. .... Check if to be sent notices and communications Check if new: Address Telephone No. Name and address CAF No. PTIN Telephone No. Fax No. .... Check if new: Address Telephone No. to represent the taxpayer before the Internal Revenue Service for the following matters: 3 Matters Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Tax Form Number Year(s) or Period(s) (if applicable) Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3) (1040, 941, 720, etc.) (if applicable) (see instructions for line 3) 941 **EMPLOYMENT** 2012, 2013 990 NONPROFIT 2013, 2014 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF.

	check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF
5	Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax
	information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to
	sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any
	amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally,
	unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns
	or return information to a third party authority to another representative as add additional annual state of the another state of the s

Ö	Disclosure to third parties;	Substitute or add representative(s);	Signing a return;	Sign cortain tax returns.	_
$\overline{\sqcap}$	Other acts authorized:				_

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

L	_ist any	specific	dele	tions	to the	e acte	s oth	nerwis	se aı	uthor	ized	in t	his p	oowe	er of	attor	ney:	 <i>.</i>	 		 	 	 	 	 	
																									,	
			• • • • • •															 	 		 	 	 	 	 	
						• • • • •			· · · · ·									 	 	• • • • •	 	 	 	 	 	

Form 2848 (Rev. 3-20	12) <b>WEST VIRGINIA</b>	COAL ASSOCIATION :	INC 55-030	7050	Page <b>2</b>
6 Retention/revoc		ey. The filing of this power of attorne	<del></del>		1 4 9 4
		r the same tax matters and years or			not want
to revoke a prior	power of attorney, check here				▶ □
YOU MUST AT	TACH A COPY OF ANY POWER O	F ATTORNEY YOU WANT TO REM	MAIN IN EFFECT.		
of attorney even	if the same representative(s) is (ar	rear in which a joint retum was filed, e) being appointed. If signed by a co If of the taxpayer, I certify that I have	orporate officer, partne	er, guardian, tax matters	partner,
▶ IF NOT SIGN	ED AND DATED, THIS POWER O	F ATTORNEY WILL BE RETURNE	D TO THE TAXPAYE	₹.	
			Pl	RESIDENT	
	Signature	•••••	Date	Title (if app	olicable)
	-			,	,
WILLIAM B.	RANEY		WEST VIR	GINIA COAL ASS	OCIATION IN
	Print Name	PIN Number	Print name of tax	payer from line 1 if other	than individual
	tion of Representative				
•	perjury, I declare that:	forms are affined by forms the determination			
		from practice before the Internal Re		# I-tI D	0 '
		(31 CFR, Part 10), as amended, coin Part I for the matter(s) specified t		re the Internal Revenue	Service;
I am one of the		in Part i for the matter(s) specified t	nere; and		
	<u> </u>	r of the highest court of the jurisdict	ion shown helow		
		actice as a certified public accounta		hown helow	
	ent—enrolled as an agent under the			NOWIT BOIOW.	
=	ona fide officer of the taxpayer's or	•			
	mplo <b>y</b> ee—a full-time employee of th	•			
f Family Mem	ber-a member of the taxpayer's in	mmediate family (for example, spou	se, parent, child, gran	dparent, grandchild, step-	-parent, step-
child, brothe					
g Enrolled Act	uary—enrolled as an actuary by the	Joint Board for the Enrollment of A	ctuaries under 29 U.S	i.C. 1242 (the authority to	practice before
	Revenue Service is limited by section				present serve
h Unenrolled F	Return Preparer —Your authority to	practice before the Internal Revenue	e Service is limited. Y	ou must have been eligib	ale to sign the
		return. See Notice 2011-6 and Spec			
	arers in the instructions.				
i Registered 1	ax Return Preparer—registered as	a tax return preparer under the requ	irements of section 1	0.4 of Circular 230. Your	authority to
		limited. You must have been eligible			•
•		or registered tax return preparers	•		
		to practice before the IRS by virtue		• •	
		of Circular 230. See instructions for			
		retirement plan agent under the req			
	enue Service is limited by section		ulrements of Circular a	230 (the authority to prac	tice before the
	•	· "	DATED THE DO	MED OF ATTORNEY	14711   1511
		INTATIVE IS NOT SIGNED AND	•		
		SIGN IN THE ORDER LISTED			
i i		relationship to the taxpayer in the "L	icensing jurisdiction" c	column. See the instruction	ons for Part II
for more information		Bar, license, certification,			
D atmostler t	Licensing jurisdiction	registration, or			
Designation — Insert above letter (a-r)	(state) or other licensing authority	enrollment number (if applicable). See	Sign	ature	Date
(,	(if applicable)	instructions for Part II for			
		more information.			
В	WEST VIRGINIA	2041			10/09/13
	****** * *****************************	. <u>-</u> UTI	ı		: ±0/03/15

Form 8879-EC

# IRS e-file Signature Authorization for an Exempt Organization

ON	AR I	No. 1	1545.	1878

For calendar year 2012, or fiscal year beginning \_\_\_\_\_\_\_, 2012, and ending \_\_\_\_\_\_, 20 \_\_\_\_\_\_ 2012 Department of the Treasury Do not send to the IRS. Keep for your records. Internal Revenue Service Name of exempt organization Employer identification number WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Name and title of officer WILLIAM B. RANEY PRESIDENT Part I Type of Return and Return Information (Whole Dollars Only) Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I. 1a Form 990 check here Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 2,992,405 \_\_b Total revenue, if any (Form 990-EZ, line 9) \_\_\_\_\_\_ 2b \_\_\_\_ 2a Form 990-EZ check here 3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22) b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b 4a Form 990-PF check here ▶ 5a Form 8868 check here ▶ □ b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) 5b \_ Part II Declaration and Signature Authorization of Officer Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal. Officer's PIN: check one box only MARK COLLINS to enter my PIN as my signature ERO firm name Enter five numbers, but do not enter all zeros on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(les) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. Officer's signature Certification and Authentication ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 55148424994 do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. ERO's signature **ERO Must Retain This Form—See Instructions** 

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2012)

#### 550307050 10/09/2013 5:13 PM

Form

Department of the Treasury Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

Open to Public Inspection

<u>A</u>	For the	e 2012 calendar year, or tax year beginning , and ending			
<u>B</u> _	Check if a	applicable: C Name of organization		D Employ	yer identification number
Ш	Address o	change WEST VIRGINIA COAL ASSOCIATION INC			
П	Name cha	Doing Business As		55-	0307050
Ħ	Initial retu	Number and street (or P.O. box if mail Is not delivered to street address)	Room/suite	E Teleph	one number
Ħ		P.O. BOX 3923	.,,,,,,,		
님	Terminated	, , , , , , , , , , , , , , , , , , , ,			
Ш	Amended			<b>G</b> Gross rec	eipts\$ 2,992,405
	Application		H(a) Is this a g	roup return for	affiliates? Yes X No
		WILLIAM B. RANEY			<b>.</b>
		P.O. BOX 3923	H(b) Are all a		
		CHARLESTON WV 25339	_ It "No	o," attach a list	t. (see instructions)
<u></u>		npt status: 501(c)(3) <b>X</b> 501(c) ( 6 ) ◀ (Insert no.) 4947(a)(1) or 527	4		
<u>J</u>	Website:		H(c) Group ex		**************************************
_		_	ear of formation: 2	0,00	M State of legal domicile: WV
	Part I	Summary			· · · · · · · · · · · · · · · · · · ·
	1 8				
ဥ		TO HAVE A UNIFIED VOICE REPRESENTING THE COAL INDUSTRY			
Governance		THE NATION AND TO INCREASE EMPHASIS ON COAL AS A RELIA	BLE ENERG	Y SOUR	CE IN
že	.	ORDER TO HELP THE NATION ACHIEVE ENERGY INDEPENDENCE.			
ဖိ	2 (	Check this box ▶ if the organization discontinued its operations or disposed of more than 25	% of its net as	1 1	2.2
≪ ර		Number of voting members of the governing body (Part VI, line 1a)		3	33
Activities	4 1	Number of independent voting members of the governing body (Part VI, line 1b)		4	33
ξį	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)		. 5	4
¥	6	Total number of volunteers (estimate if necessary)		6	0 10 000
	/a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	18,000
	1 61	Net unrelated business taxable income from Form 990-T, line 34	Prior Ye		-2,439 Current Year
	8 (	Contributions and grants (Part VIII, line 1h)	11101 16	0	Outletit Teal
Revenue	9 F	Drogram condes revenue (Dert VIII line On)	3.01	3,175	2,940,443
Š	10	Investment income (Part VIII, Inle 2g)		2,767	1,462
ď	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0,856	50,500
		Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		6,798	2,992,405
		Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<del></del>	4,000	4,000
	14 8	Benefits paid to or for members (Part IX, column (A), line 4)		0	0
w	45 0	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	69	0,744	673,234
Se	16a F	Professional fundraising fees (Part IX, column (A), line 11e)		0	0
Expenses	b -	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			
Ã	17 (	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,36	7,892	2,472,702
		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		2,636	3,149,936
	19 F	Revenue less expenses. Subtract line 18 from line 12		5,838	-157,531
58	<b>3</b>		Beginning of Cu		End of Year
Net Assets or	20	Total assets (Part X, line 16)		7,729	785,591
AA	21	Total liabilities (Part X, line 26)		9,698	181,295
		Net assets or fund balances. Subtract line 21 from line 20	74	8,031	604,296
	Part II	Signature Block			
		nalties of perjury, I declare that I have examined this return, including accompanying schedules and statement			nowledge and belief, it is
	ue, corre	ect, and complete. Declaration of preparer (other than officer) is based on all information of which preparer	nas any knowled	ge.	
۵.					
Sig		Signature of officer		Date	
He	ere	WILLIAM B. RANEY PRESI	DENT		
		Type or print name and title			
D	: <sub>4</sub>	Print/Type preparer's name Preparer's signature	Date	Check	X If PTIN
Pai		MARK A. COLLINS, CPA	10/09	/13 self-em	ployed P00136193
	parer	Firm's name MARK COLLINS CPA	!	Firm's EIN	
US	e Only	P.O. BOX 5501			
		Firm's address • BECKLEY, WV 25801-5501		Phone no.	304-255-8928
Ма	y the IF	RS discuss this return with the preparer shown above? (see instructions)			Yes No

		Page 2
	Service Accomplishments	_
Check if Schedule O cor	ntains a response to any question in this Part III	X
1 Briefly describe the organization's missi	on!	
	ICE REPRESENTING THE COAL INDUSTRY IN WES	m troctates as
TO MAYE A UNITIED VO	CO KERKEDENTING THE COAL INDUSTRY IN WES	T VIRGINIA AND
	CREASE EMPHASIS ON COAL AS A RELIABLE ENE	RGY SOURCE IN
ORDER TO HELP THE NAT	IION ACHIEVE ENERGY INDEPENDENCE.	
***************************************		
2 Did the executantian materials and also		7.00
	ificant program services during the year which were not listed on the	
prior Form 990 or 990-EZ?		Yes X No
If "Yes," describe these new services or	n Schedule O.	
	or make significant changes in how it conducts, any program	
	• • -	☐ <b>.</b>
		Yes X No
If "Yes," describe these changes on Sch	nedule O.	
4 Describe the organization's program ser	vice accomplishments for each of its three largest program services, as measured	by
	(4) organizations are required to report the amount of grants and allocations to other	
		ers,
the total expenses, and revenue, if any,	for each program service reported.	
4a (Code: ) (Expenses \$	including grants of \$ ) (Revenue	. 2
	BLED AND DISSEMINATED TO ITS MEMBERS AND	WILL DIDITO
FACTUAL INFORMATION A	BOUT THE COAL INDUSTRY IN WEST VIRGINIA	AND ELSEWHERE.
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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
_	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,	_ !	7.7	
_	Part III	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If	_		₹.
7	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	.,		₹
0	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			-
0	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or	ٔ ۱		<b>.</b>
10	debt negotiation services? If "Yes," complete Schedule D, Part IV  Did the organization, directly or through a related organization, hold assets in temporarily restricted	9		X
10	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		$\mathbf{x}$
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		
••	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
u	consults Ochorlide D. Dod VIII	11a	x	
h	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more	11a		<del></del>
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more			<u> </u>
_	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
d				
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		x
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if			
	the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			1
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any			
	organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	-	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
4.5	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			\ <b>\_</b>
00	If "Yes," complete Schedule G, Part III	19	ļ	X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
<u>b</u>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	L	<u></u>

#### Part IV Checklist of Required Schedules (continued)

Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization			
	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States			
	on Part IX, column (A), line 2? If "Yes," complete Schedule i, Parts i and III	22		_X_
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			İ
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			_
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction			
	with a discussified person during the years If IN/on I general to Cabadula I. Dart I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior	200		
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L. Part I	256		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or	25b	<u> </u>	<del> </del>
20				₩.
27	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
00	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			l
	Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	<u> </u>	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,			
	or IV, and Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	000		
-	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	330		<b></b>
-		20		
37	related organization? If "Yes," complete Schedule R, Part V, line 2	36		<b>-</b>
31	· · · · · · · · · · · · · · · · · · ·			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			٠,
20	Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and		70	
h	19? Note. All Form 990 filers are required to complete Schedule O		X	0 (2012)
		_	11(1)	1 /00401

ra	rt V Statements Regarding Other IRS Filings and Tax Compliance		•	
	Check if Schedule O contains a response to any question in this Part V			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		Yes	No
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0	-		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and	╡	J	
•	reportable gaming (gambling) winnings to prize winners?	1c		х
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax	10		
	Statements, filed for the calendar year ending with or within the year covered by this return  2a 4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	x	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	x	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	х	-
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		x
b	If "Yes," enter the name of the foreign country: ▶			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).		1	
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods		i	
	and services provided to the payor?	7a		<u> </u>
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		ļ	
الد	required to file Form 8282?	7c	<u> </u>	<u> </u>
d	If "Yes," indicate the number of Forms 8282 filed during the year	┥_		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			<del> </del>
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g h	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			<del></del>
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting	7h		<del> </del>
•	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring			
	organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	<u> </u>		<u> </u>
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		<del></del>
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:	1		
а	Gross income from members or shareholders 11a	:		
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)	_		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	<u> </u>	<u> </u>
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	_		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	<u> </u>	ļ	<del> </del>
а	Is the organization licensed to issue qualified health plans in more than one state?	13a	<del> </del>	<del> </del> ;
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
_	the organization is licensed to issue qualified health plans  Enter the amount of records on head	$\dashv$		
C 1/1-	Enter the amount of reserves on hand  Did the arganization resolve any payments for indeed temping condend during the tay year?	14a	$\vdash$	x
14a b	Did the organization receive any payments for indoor tanning services during the tax year?  If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		<del> </del>	┼^
DAA	in 190, that it mod a 1 offit 720 to toport these payments in 190, provide all explanation in schedule O		m ga	0 (2012)
		1 0		<b>→</b> (△∪ ۱△)

Form 990 (2012) WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Page 6 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI X Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year 33 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. Enter the number of voting members included in line 1a, above, who are independent 33 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? X Did the organization delegate control over management duties customarily performed by or under the direct 3 supervision of officers, directors, or trustees, or key employees to a management company or other person? X 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? X 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 5 X Did the organization have members or stockholders? X 6 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? X 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8 The governing body? X 8a Each committee with authority to act on behalf of the governing body? X 8h Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . X Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10a Did the organization have local chapters, branches, or affiliates? 10a X If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X 11a Describe in Schedule O the process, if any, used by the organization to review this Form 990. Did the organization have a written conflict of interest policy? If "No," go to line 13 12a X 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 12c Did the organization have a written whistleblower policy? 13 X Did the organization have a written document retention and destruction policy? 14 Did the process for determining compensation of the following persons include a review and approval by 15 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official \_\_\_\_\_\_\_ X 15a Other officers or key employees of the organization X 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X 16a If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure 17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) 18 available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website X Upon request Other (explain in Schedule O) Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, physical address, and telephone number of the person who possesses the books and records of the

P.O. BOX 3923

organization: > SANDI J. DAVISON

Form 990 (2012	2) WEST VIRGINIA COAL ASSOCIATION INC 55-0307050	Page :
	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, an Independent Contractors	nd
	Check if Schedule O contains a response to any question in this Part VII	🔲
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	
1a Complete thi	sign table for all narroons required to be listed. Depart semanation for the set of the	

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D)  Reportable compensation from the organization	(E)  Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(1121000111100)	organization and related organizations
(1) JAMES L. LAURITZ										
CHAIRMAN	0.50	x		x				0	0	0
(2) KEVIN S. CRUTCH										
FIRST VICE CHAIRMAN	0.50	x		x				0	0	0
(3) JIMMY BROCK	2 52									
SECOND VICE CHAIRMAN	0.50 0.00	x		x				0	o	o
(4) CHARLES SNAVELY										
SECRETARY	0.50	x		X				0	o	0
(5) ANDREW JORDON										
TREASURER	0.50	x		x				0	o	0
(6) BEN HATFIELD										
ASSISTANT TREASURER	0.50 0.00	x		X				0	o	0
(7) TIM MCLEAN										
ASSOCIATE DIV CHAIRM	0.50 0.00	X		x				o	o	0
(8) RALPH BALLARD										
MEMBER	0.50 0.00	x						o	О	. 0
(9) JAMES O. BUNN										
MEMBER	0.50	x						o	О	0
(10) JIM BUNN II										
MEMBER	0.50 0.00	x						0	o	0
(11) MYRON JONES	_									
MEMBER	0.50 0.00	x						0	0	0
DAA										Form <b>990</b> (2012)

Fait VII Section A. Officers	, Directors, Tru	3166	3, K	ey L	IIIPI	oyee	<b>5</b> , 0	and riighest Compensated	Employees (continued)				
(A) Name and title	(B) Average hours per week (list any	bo	x, unle	ss per	tion more son i	than o s both or/truste	an	(D) Reportable compensation from the	(E) Reportable compensation from related organizations		(F) Estimat amount other compensa	of ation	
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organizallon (W-2/1099-MISC)	(W-2/1099-MISC)		from the organiza and rela organizat	tion ited	
(12) NICK CARTER													
MEMORID	0.50	<b>.</b>							^				^
MEMBER (13) MARTY PETRUNYAK	0.00	X			-			0	0				0
	0.50												
MEMBER TITLE	0.00	X						0	0				0
(14) LARRY EVANS MEMBER	0.50	x						0	0				0
(15) PATRICK C. GRANI		<u></u>											<del>_</del>
	0.50	,,							•				_
MEMBER (16) RALPH HAMILTON	0.00	X						0	0	_			0
(10)141111111111111111111111111111111111	0.50												
MEMBER	0.00	X				ļ		0	0	<u> </u>			0
(17) WARREN HYLTON MEMBER	0.50	x						0	0				0
(18) GREG JESSEE	0.00		<del>                                     </del>			-						***	
	0.50												•
MEMBER (19) DREXEL SHORT	0.00	Х						0	0				0
MEMBER	0.50	x						0	0				0
1b Sub-total							<b>•</b>	000 045					
c Total from continuation she d Total (add lines 1b and 1c)	ets to Part VII,						<b>&gt;</b>	393,047 393,047		<del>                                     </del>			612 612
2 Total number of individuals (in	icluding but not l	imite	d to				bov		\$100,000 in				
reportable compensation from	the organization	<u> </u>	2							—		Yes	No
3 Did the organization list any for employee on line 1a? If "Yes,"								loyee, or highest compensa	ated		3		х
4 For any individual listed on lin organization and related organ	e 1a, is the sum	of r	eport	able	con	npen	sati						Λ
individual5 Did any person listed on line	1a receive or ac	crue	com	 pens	atio	 n fror	 па	ny unrelated organization or	r individual		. 4	X	_
for services rendered to the o		'es,"	com	plete	Sc	hedu	le J	for such person			. 5		X
<ul><li>Section B. Independent Contractor</li><li>1 Complete this table for your fi</li></ul>	***************************************	ensa	ated	inder	nenc	lent o	conf	tractors that received more	than \$100,000 of				
compensation from the organi	zation. Report co							dar year ending with or with	nin the organization's tax y	ear.		(0)	
	(A) business address								(B) tion of services		Co	<b>(C)</b> mpensa	tlon
JACKSON KELLY, PLLC CHARLESTON	W	7 2	253		P.C	), 1	1	X 11276 <b>LEGAL</b>				149	3,759
							Ť					140	1,133
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						<u> </u>				.		
E. CONTRACTOR AND ADDRESS OF THE PARTY OF TH							-						
2 Total number of independent								ose listed above) who		<i></i>			
received more than \$100,000	ot compensation	1 fro	m the	e org	janiz	ation	<u> </u>		1		For	m 990	0 (2012)

Part VII Section A. Officers	, Directors, Tru	stee	s, ĸ	ey E	mpi	oyee	s, a	ind Highest Compensated	Employees (continued)			
(A) Name and title	(B) Average hours per week (list any hours for	bo	x, unle	ss pe	ition more rson i	than c s both or/trust	an	(D)  Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MISC)	c	(F) Estimate amount other compensat	of tion
	related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	· (W-2/1099-MISC)	(W21000-Miles)		organizati and relat organizatio	on ed
(12) JOHN PAYNE	!					<u> </u>						
	0.50											
MEMBER	0.00	X				<del> </del>		0	0			0
(13) WAYNE H. STANLEY	0.50											
MEMBER	0.00	x						0	0			0
(14) CHARLES LEONARD												
MEMBER	0.50	x						0	o			0
	UPCOE		<del> </del>		_				<u> </u>			0
	0.50											
MEMBER	0.00	X		L_		ļ	<u> </u>	0	0			0
(16) DAVE THOMAS	0.50											
MEMBER	0.00	x						0	o			0
(17) WAYNE THOMAS						<u> </u>						
<u></u>	0.50								_			_
MEMBER (18) DAVE WEBB	0.00	X	<u> </u>	_				0	0			0
(10) DAVE WEDD	0.50									İ		
MEMBER	0.00	x						0	0			0
(19) JOHN H. WELLFORD	0.50											
MEMBER	0.50	x						0	0			0
1b Sub-total							┢					
c Total from continuation shed							<b>&gt;</b>	·				
2 Total number of individuals (in	cluding but not li	imite					bov	re) who received more than	\$100,000 in	<u></u>		
reportable compensation from	the organization	<u> </u>									<del></del>	Yes No
3 Did the organization list any for	ormer officer, dir	ecto	r, or	trust	ee,	key e	emp	loyee, or highest compensa	ated			100 110
employee on line 1a? If "Yes,"  4 For any individual listed on lin	" complete Sched	dule of n	J for	· suc	h in	dividu	ıal .	on and other compensation	from the		3	
organization and related organ												
individual	1a receive or acc			nans		 n froi	 m. ai	ny unrelated organization o	r individual		4	
for services rendered to the o											5	
Section B. Independent Contracto								***************************************				
1 Complete this table for your fi compensation from the organi										ear.		
	(A) I business address								(B) tion of services		Con	(C) npensation
					-		-					
							1					
									Programme Archive			
**************************************							_					<del></del>
											<u> </u>	
2 Total number of independent								se listed above) who				
received more than \$100,000	or compensation	i iroi	in th	e org	janiz	<u>cauor</u>	ı <b>₽</b>				Forn	n <b>990</b> (2012)

received more than \$100,000 of compensation from the organization

Pa	rt VII Section A. Officers	, Directors, Tru	stee	s, K	ey E	mpı	oyee	s, a	ind Highest Compensated	Employees (continued)				
	<b>(A)</b> Name and title	(B) Average hours per week (list any	bo	x, unte	ess pe	ition more rson i	than c s both or/trust	an	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	c	(F) Estimate amount other ompense	of ition	
		hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)		from th organizat and rela organizati	ion ted	
(12)	JASON BOSTIC						8.							
VIC	E-PRESIDENT	50.00 0.00			x				87,409	0		2	25,0	066
(13)	-									*				
(14)				<del> </del>						-				
(15)									1					
(16)														
(17)														
(18)											<u> </u>		····	
(19)				<del>                                     </del>										
1b	Sub-total							<b></b>	87,409		<u> </u>	- 2	25,0	066
c d	Total from continuation shee Total (add lines 1b and 1c)	•						<b>&gt;</b>						
2	Total number of individuals (in reportable compensation from	ncluding but not l	imite					abov	ve) who received more than	\$100,000 in	<u></u>	-		
									1				Yes	No
3	Did the organization list any for employee on line 1a? If "Yes,"	" complete Sche	dule	J for	suc	h in	dividu	ual .				3	,	
4	For any individual listed on lin organization and related organ	e 1a, is the sum nizations greater	of r thar	eport 1 \$15	table 50,00	con	npen f "Ye	satio	on and other compensation complete Schedule J for su	from the ich				
5	individual  Did any person listed on line	1a receive or ac	crue			atio	 n fro	 m.a:	ny unrelated organization o	r individual		4		
	for services rendered to the o	rganization? If "\										5		
<u>Sect</u>	ion B. Independent Contractor  Complete this table for your fi	ive highest comp												
	compensation from the organi	zation. Report of (A) d business address	ompe	ensa	tion 1	for th	ne ca	alend		nin the organization's tax y (B) tion of services	ear.		(C)	
	Name and	d business address						+	Descrip	ition of services		Co	mpensat	tion
	And the second s					<del></del>		$\dagger$						
								<u> </u>						
2	Total number of independent received more than \$100,000								ose listed above) who					

		Check if Schedule	O contains	a response to				
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
ıts	1a	Federated campaigns	1a			revenue		312, 313, 01 314
일절		Membership dues	1b					
Ağ,		Fundraising events	1c					
#it		Related organizations	1d					
s, C		Government grants (contributions)	1e					
Program Service Revenue Contributions, Gifts, Grants and Other Similar Amounts		All other contributions, gifts, grants,						
te te		and similar amounts not included above	1f	ľ				
<u>a</u>	g	Noncash contributions included in lines 1a	ı-1f: \$					
<u>ම් ව</u>	h	Total. Add lines 1a-1f						
9				Busn. Code			-	
Ş.	2a	MEMBERSHIP DUES			2,332,474	2,332,474		
œ.	b	MEETINGS			607,969			607,969
흦	С							
S S	d							
튽	е							
ğ	f	All other program service reve	enue	,				
	g	Total, Add lines 2a-2f			2,940,443			
	3	Investment income (including	dividends, int	erest,				
		and other similar amounts)			1,462	1,462		
	4	Income from investment of tax	•	· ·				
	5	Royalties		<u> </u>				
		(i) Real		(ii) Personal				
	6a	Gross rents						
	b	Less: rental exps.				•	ĺ	
	С	Rental inc. or (loss)						
	d 7a	Net rental income or (loss) Gross amount from (1) Sequellies						
		sales of assets (i) Securities	5	(ii) Other				
	_	other than inventory						
	b	Less: cost or other						
		basis & sales exps.						
		Gain or (loss)	L					
		Net gain or (loss)		<b>&gt;</b>	:			
ne	вa	Gross income from fundraising ever	ents					
en /		(not including \$						
Other Revenue		of contributions reported on line 10						
ıer		See Part IV, line 18					1	
Oŧŧ		Less: direct expenses						
		Net income or (loss) from fundamental portaities		s P				
	уа	Gross income from gaming activities						
	L	See Part IV, line 19						
		Less: direct expenses						
		Net income or (loss) from gar		·····				
	IVa	Gross sales of inventory, less	_					
	h	returns and allowances Less: cost of goods sold						
				,				
		Net income or (loss) from sale  Miscellaneous Revenue	•	Busn, Code				
	11a			245,4, 6646	32,500	32,500		
	b	COAL FACTS ADVERTISE	<i>.</i>	511120	18,000	32,300	18,000	
	,	* * * * * * * * * * * * * * * * * * * *			20,000		10,000	
	<sup>4</sup>	All other revenue				···		
					50,500			
		Total revenue. See instruction	 nns.		2,992,405	2,366,436	18,000	607,969

Part IX Statement of Functional Expenses

secu	on 501(c)(3) and 501(c)(4) organizations must co Check if Schedule O contains a respo			nplete column (A).	
Do	not include amounts reported on lines 6b,	(A)	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundralsing expenses
	Grants and other assistance to governments and				
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22	4,000	4,000		
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				The state of the s
	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	383,275	383,275		
7	Other salaries and wages	54,562	54,562		
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	61,094	61,094		
9	Other employee benefits	143,694	143,694		
10	Payroll taxes	30,609	30,609		
11	Fees for services (non-employees):				
а	Management				
b	Legal	150,945	150,945		
C	Accounting	37,290	37,290		
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	,				
	(A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	1,122,400	1,122,400		
13	Office expenses	68,500	68,500		
14	Information technology				
15	Royalties				
16	Occupancy	61,130	61,130		
17	Travel	94,183	94,183		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	617,185	617,185		•
20	Interest				**************************************
21	Payments to affiliates	0.1 0.0.1	04 055		
22	Depreciation, depletion, and amortization	21,632	21,632		
23	Insurance	8,833	8,833		
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)	000 050	000 000		
а	- *	238,956	238,956		
b	COGS	20,389	20,389		
С.	PAYMENT OF DEFERRED SEVER	13,796	13,796		
d	DUES AND SUBSCRIPTIONS	9,997	9,997		
	All other expenses	7,466	7,466		
25		3,149,936	3,149,936	0	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)		l		

WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Page 11 Part X **Balance Sheet** Check if Schedule O contains a response to any question in this Part X (A) (B) Beginning of year End of year 250,442 213,428 Cash—non-interest bearing Savings and temporary cash investments 351,791 353,248 2 2 Pledges and grants receivable, net 3 3 224,594 4 Accounts receivable, net 182,772 4 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L 5 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L Notes and loans receivable, net ..... 7 Inventories for sale or use Prepaid expenses and deferred charges \_\_\_\_\_\_ 6,095 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D ...... 10a 90,617 b Less: accumulated depreciation \_\_\_\_\_\_\_10b 54,807 10c 36,143 Investments—publicly traded securities ..... 11 11 Investments—other securities. See Part IV, line 11 12 12 Investments—program-related. See Part IV, line 11 13 13 14 ...... 14 Other assets. See Part IV, line 11 15 15 887,729 785,591 Total assets. Add lines 1 through 15 (must equal line 34) ..... 16 16 Accounts payable and accrued expenses 125,902 179,795 17 17 Grants payable ..... 18 18 19 Deferred revenue 19 Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to current and former officers, directors. trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L ..... Secured mortgages and notes payable to unrelated third parties 23 23 Unsecured notes and loans payable to unrelated third parties 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X <u>13,7</u>96 1,500 of Schedule D ..... 25 26 Total liabilities. Add lines 17 through 25 139,698 181,295 26 Organizations that follow SFAS 117 (ASC 958), check here X and or Fund Balances complete lines 27 through 29, and lines 33 and 34. 27 Unrestricted net assets 748,031 604,296 27 Temporarily restricted net assets 28 28 Permanently restricted net assets ..... 29 29 Organizations that do not follow SFAS 117 (ASC 958), check here complete lines 30 through 34. Net Assets Capital stock or trust principal, or current funds 30

Paid-in or capital surplus, or land, building, or equipment fund

Retained earnings, endowment, accumulated income, or other funds

Total net assets or fund balances .....

Total liabilities and net assets/fund balances .....

785,591 Form 990 (2012)

604,296

30

31

32

33

34

748,031

887,729

32

33

Form	990 (2012) WEST VIRGINIA COAL ASSOCIATION INC 55-0307050			Pag	ge 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response to any question in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,99		
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,14		
3	Revenue less expenses. Subtract line 2 from line 1	3	-15	57,	531
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	74	48,0	031
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9		13,	<u> 796</u>
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	33, column (B))	10	6	04,:	<u> 296</u>
Pa	rt XII Financial Statements and Reporting				_
	Check if Schedule O contains a response to any question in this Part XII				Ш
	·			Yes	No
1	Accounting method used to prepare the Form 990:				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:		ľ		
	Separate basis Consolidated basis Both consolidated and separate basis				1
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:		ŀ		
	Separate basis Consolidated basis Both consolidated and separate basis				
C	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight				
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required guidit or guidite explain why in Schedule O and describe any steps taken to undergo such guidite		3h		l

Form **990** (2012)

#### SCHEDULE C (Form 990 or 990-EZ)

## Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ See separate instructions.

2012
Open to Public Inspection

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

#### If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)); Complete Part II-A, Do not complete Part II-B,
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Nan	ne of organization  WEST VIRGINIA COAL A	SSOCIATION INC	**************************************	Employer identificati	
Pai	t I-A Complete if the organization is exem	pt under section 501(c)	or is a sectio		
1	Provide a description of the organization's direct and indire				
2	Political expenditures				
3	Volunteer hours				
Par	t I-B Complete if the organization is exem				
1	Enter the amount of any excise tax incurred by the organiz	ration under section 4955		▶\$	
2	Enter the amount of any excise tax incurred by organizatio	n managers under section 495	5	▶ \$	
3	If the organization incurred a section 4955 tax, did it file Fo	orm 4720 for this year?			Yes No
4a	Was a correction made?			******************	Yes No
	If "Yes," describe in Part IV.				
	t I-C Complete if the organization is exem	<del></del>	<del></del>	on 501(c)(3).	
1	Enter the amount directly expended by the filling organization activities	•		▶ \$	
2	Enter the amount of the filing organization's funds contribu			ΨΨ	
	527 exempt function activities			<b>&gt;</b> \$	
3	Total exempt function expenditures. Add lines 1 and 2. Ent	er here and on Form 1120-PO	 L.		
	line 17b		•	▶\$	
4	Did the filing organization file Form 1120-POL for this year	r?			Yes No
5	Enter the names, addresses and employer identification nu	mber (EIN) of all section 527	political organization	ns to which the filing	
	organization made payments. For each organization listed,	enter the amount paid from th	e filing organization	n's funds. Also enter	
	the amount of political contributions received that were pro-	emptly and directly delivered to	a separate politica	l organization, such	
	as a separate segregated fund or a political action commit	tee (PAC). If additional space is	s needed, provide	information in Part IV.	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from	(e) Amount of political
				filing organization's	contributions received and promptly and directly
				funds. If none, enter -0	delivered to a separate
					political organization. If
					none, enter -0
(1)					
(2)					
(2)					
(3)			*		
(4)					
(5)	NVANORALIA ALAMA	70 0 V P-478-2-			
		· · · · · · · · · · · · · · · · · · ·			
(6)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

		OAL ASSOCIA			Page 2
Part II-A Complete if the organi	zation is exemp	t under section 5	01(c)(3) and	filed Form 5768 (e	lection under
section 501(h)).					
A Check ► ☐ if the filing organization					oup member's
name, address, EIN,					
B Check ▶ ☐ if the filing organizati			trol" provisior	ns apply.	
Limits on Lo	bbying Expendi	tures		(a) Filing	(b) Affiliated
(The term "expenditures"				organization's totals	group totals
1a Total lobbying expenditures to influence p	ublic opinion (grass	roots lobbying)		****	
b Total lobbying expenditures to influence a	legislative body (dire	ect lobbying)			
c Total lobbying expenditures (add lines 1a	and 1b)				
d Other exempt purpose expenditures					
e Total exempt purpose expenditures (add li					
f Lobbying nontaxable amount. Enter the au columns.	mount from the follov	ving table in both			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxa	ble amount is:			
Not over \$500,000	20% of the amount on I	ine 1e.			
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of t	he excess over \$500,000.			
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of t	he excess over \$1,000,000.			:
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of th	e excess over \$1,500,000.			
Over \$17,000,000	\$1,000,000.				
g Grassroots nontaxable amount (enter 25%	6 of line 1f)				
h Subtract line 1g from line 1a. If zero or les	ss, enter -0-		<u>_</u>		
i Subtract line 1f from line 1c. If zero or less					
j If there is an amount other than zero on e		•			
reporting section 4911 tax for this year? .					Yes No
	4-Year Averagi	ng Period Under	Section 501	(h)	
(Some organizations tha					the five
		tructions for lines			
Lobi	oying Expenditu	ires During 4-Yea	r Averaging	Period	<del></del>
Calendar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					

Schedule C (Form 990 or 990-EZ) 2012

f Grassroots lobbying expenditures

Schedule C (Form 990 or 990-EZ) 2012 Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 Part II-B (election under section 501(h)). (a) (b) For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed Yes description of the lobbying activity. No Amount 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: a Volunteers? b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? c Media advertisements? d Mailings to members, legislators, or the public? e Publications, or published or broadcast statements? f Grants to other organizations for lobbying purposes? g Direct contact with legislators, their staffs, government officials, or a legislative body? h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? i Other activities? j Total. Add lines 1c through 1i 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? **b** If "Yes," enter the amount of any tax incurred under section 4912 ..... c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filling organization incurred a section 4912 tax, did it file Form 4720 for this year? Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). Yes No Were substantially all (90% or more) dues received nondeductible by members? X 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political expenditures from the prior year? ...... Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) if Part III-A, line 3, is answered "Yes." Dues, assessments and similar amounts from members 2,332,474 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). 228,550 a Current year **b** Carryover from last year 2b -592227,958 c Total 2c Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 192,857 3 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 35,101 Taxable amount of lobbying and political expenditures (see instructions)..... Part IV Supplemental Information Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990	or 990-EZ) 2012	WEST	VIRGINIA	COAL	ASSOCIATION	INC	55-0307050	Page <b>4</b>
Part IV	Supplemental	Inforn	nation (continue	ed)				
•								
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								***************************************
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#### SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

# Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990. Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. OMB No. 1545-0047 Open to Public

► Attach to Form 990. ► See separate instructions. Name of the organization Employer Identification number WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year ..... Aggregate contributions to (during year) Aggregate grants from (during year) Aggregate value at end of year \_\_\_\_\_ 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV. line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Held at the End of the Tax Year a Total number of conservation easements 2a b Total acreage restricted by conservation easements ...... 2b c Number of conservation easements on a certified historic structure included in (a) 2c d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ..... Number of states where property subject to conservation easement is located ▶ Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8. 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X \$ ..... 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1

Sche	dule D (Form 990) 2012 WEST VIRGI							Page 2
Pa	rt III Organizations Maintaining C	collections of	Art, Historical T	reasures,	or Other Simi	lar Assets	(continu	ed)
3	Using the organization's acquisition, accession, collection items (check all that apply):	and other records	s, check any of the fo	llowing that a	ire a significant use	e of its		<del>"</del>
а	Public exhibition	d 🗍	Loan or exchange pro	ograms				
b	Scholarly research	<del></del>	Other	-				
С	Preservation for future generations							
4	Provide a description of the organization's colle	ctions and explain	how they further the	organization	's exempt purpose	in Part		
	XIII.			<b>G</b>				
5	During the year, did the organization solicit or r	eceive donations	of art, historical treasu	ures, or other	· similar			
	assets to be sold to raise funds rather than to I	oe maintained as	part of the organizatio	n's collection	?,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. Yes	
Pa	rt IV Escrow and Custodial Arra	<b>ngements.</b> Co	mplete if the orga	nization ar	swered "Yes"	to Form 99	0, Part I\	/,
	line 9, or reported an amount							
1a	Is the organization an agent, trustee, custodian							F
	included on Form 990, Part X?						. Yes	i ∐ No
b	If "Yes," explain the arrangement in Part XIII ar	nd complete the fo	ollowing table:					
							Amount	<del></del>
С	Beginning balance					1c		
d	Additions during the year					1d		
	Distributions during the year					1e		
f	Ending balance					1f		
2a	Did the organization include an amount on Form	n 990, Part X, line	21?				. L Yes	_
	If "Yes," explain the arrangement in Part XIII. C							
Pa	rt V Endowment Funds. Complet		T	1			T	
		(a) Current year	(b) Prior year	(c) Two ye	ears back (d) Th	ree years back	(e) Four	years back
	Beginning of year balance			<del> </del>			<del> </del>	
	Contributions						<u> </u>	
С	Net investment earnings, gains, and							
	losses			ļ				
	Grants or scholarships	w		ļ				
е	Other expenditures for facilities and							
_	programs							
	Administrative expenses							
g	End of year balance		1 .					<del></del>
2	Provide the estimated percentage of the current	•	e (line 1g, column (a)	) held as:				
	Board designated or quasi-endowment ▶	%						
	Permanent endowment ▶%							
С	Temporarily restricted endowment ▶							
	The percentages in lines 2a, 2b, and 2c should							
3a	Are there endowment funds not in the possess	ion of the organiza	ation that are held an	d administere	d for the		_	
	organization by:							Yes No
	(ii) related organizations						3a(ii)	
b	If "Yes" to 3a(ii), are the related organizations I	isted as required o	on Schedule R?				3b	
4	Describe in Part XIII the intended uses of the					···········		
_Pa	rt VI Land, Buildings, and Equip							
	Description of property	(a) Cost or other	1 ''	other basis	(c) Accumulat		(d) Book v	alue
		(Investment)	(ot	her)	depreciation	<u> </u>		
1a	Land							
a	Buildings							
	Leasehold improvements							
	Equipment			00 617		171		6 140
	Other	ual Form 900 Po-	rt X column (D) line :	90,617	1 54	,474		$\frac{66,143}{6,143}$
· Jia	n maa mida ta umaagn to, (Oolaniii (a) must eq	uai i Oilli 990, Fal	CA, COMMITTED, IIIIE	19(9),,.,.,,		📂 📗	J	· · · · · · · · ·

Schedule D (Form 990)			55-0307050	Page
Part VII Inves	tments—Other Securities. See Form			
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of v	
(1) Einandal darivativa			Cost or end-of-year	market value
(1) Financial derivative	S			
(3) Other	interests			
(A)				
(B)	•••••			
(C)				
(D)				
(E)	•••••			
(F)				
(G)		• • • • • • • • • • • • • • • • • • • •		
(H)				
(I)				
	t equal Form 990, Part X, col. (B) line 12.)	<b>&gt;</b>	<del></del>	MANUAL PROPERTY OF THE PROPERT
	tments—Program Related. See Form		· · · · · · · · · · · · · · · · · · ·	
The state of the s	(a) Description of investment type	(b) Book value	(c) Method of v	aluation;
			Cost or end-of-year	
(1)	77772 0907070 1000000000000000000000000000000			V 111 WAY TO VALUE A
(2)			W	***************************************
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
	t equal Form 990, Part X, col. (B) line 13.)	<b>&gt;</b>		
Part IX Other	Assets. See Form 990, Part X, line 15	).		
	(a) Description		7.00	(b) Book value
(1)				77747A-THEFTONES
(2)				
(3)				
(4)				
(5)				
(6)				
(7)	····		***************************************	
(8)				***************************************
(9)	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
(10)	A   F 000   D			
	t equal Form 990, Part X, col. (B) line 15.)  Liabilities. See Form 990, Part X, line	. 25	<u> </u>	
1. Other	(a) Description of liability	(b) Book value		
(1) Federal income to		(b) Book value		
	REVENUE	1,500		
<del>- ` . ` </del>	COMPENSATION PAYABLE	1,500		
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
(11)				
	t equal Form 990, Part X, col. (B) line 25.)	<b>▶</b> 1,500		
	ootnote. In Part XIII, provide the text of the footn		al statements that reports the	organization's

DAA

	adule D (Form 990) 2012 WEST VIRGINIA COAL ASSOCIATIO		55-0307050		
Pa	art XI Reconciliation of Revenue per Audited Financial Stateme			turn	
1	Total revenue, gains, and other support per audited financial statements			1	2,992,405
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а		2a			
b		2b			
С		2c		ŀ	
d		2d			
е		\		2e	
3	Subtract line 2e from line 1		****************	3	2,992,405
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	T	******		
	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
	Other (Describe in Part XIII.)			.	
_	Add lines 4a and 4b			4c	0 000 405
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	2,992,405
	art XII Reconciliation of Expenses per Audited Financial Statem			Return	
1	Total expenses and losses per audited financial statements			1	3,136,140
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b		2b			
С		1			
d					
е		<u> </u>		2e	
3	Subtract line 2e from line 1			3	3,136,140
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	. J			0,200,220
	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
	Other (Describe in Dest VIII.)	44	13,796		
а	Other (Describe in Part XIII.)	4b	13,790		
a b					12 706
a b c	Add lines 4a and 4b			4c	13,796
a b c 5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			4c 5	13,796 3,149,936
a b c 5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information			5	
a b c 5 Pa	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	nes 1a and 4;	Part IV, lines 1b an	<b>5</b> d 2b;	
a b c 5 Pa	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information	nes 1a and 4;	Part IV, lines 1b an	<b>5</b> d 2b;	
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	nes 1a and 4;	Part IV, lines 1b an	<b>5</b> d 2b;	
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Part XIII Supplemental Information  Inplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also con	nes 1a and 4;	Part IV, lines 1b and to provide any add	5 d 2b; itional	
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Art XIII Supplemental Information  Inplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED	nes 1a and 4;	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
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a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
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a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936
a b c 5 Pa Comp	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  art XIII Supplemental Information  plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, line V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also conmation.  ART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED  EVERANCE PAYMENT TO FORMER OFFICER	nes 1a and 4; nplete this part	Part IV, lines 1b and to provide any add	5 d 2b; itional	3,149,936

Schedule D (Form 990) 2012

Schedule D (F	orm 990) 2012	WEST	VIRGINIA	COAL	ASSOCIATION	INC	55-0307050	Page 5
Part XIII	Supplement	tal Info	rmation (continu	ied)	ASSOCIATION			
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SCHEDULE J

(Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990,

Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

WEST VIRGINIA COAL ASSOCIATION INC

Employer identification number 55-0307050

Pa	rt I Questions Regarding Compensation			
	•		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form			
	990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	X First-class or charter travel			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account  Personal services (e.g., maid, chauffeur, chef)	:		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment			
	or reimbursement or provision of all of the expenses described above? If "No," complete Part III to			
	explain	1b	Х	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers,			
-	directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		x
	directors, trustees, and the OEO/Executive Director, regarding the Items checked in the 187		-	_
3	Indicate which, if any, of the following the filing organization uses to establish the compensation of the			
	organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a			
	related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			1
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations  Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
C	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any			
	compensation contingent on the revenues of:		1	
a	The organization?	5a		
b	Any related organization?	5b		
	If "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any	;		
	compensation contingent on the net earnings of:			
а	The organization?	6a		
b	Any related organization?	6b	ļ	
	If "Yes" to line 6a or 6b, describe in Part III.			-
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed			
	payments not described in lines 5 and 6? If "Yes," describe in Part III	7	<u> </u>	<u> </u>
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject			
	to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe		!	
	in Part III	8	<u> </u>	ļ
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9	1	1

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2012

WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Schedule J (Form 990) 2012

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed. Part II

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)—(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(B) Breakd	(B) Breakdown of	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(a)-(ı)(a)	reported as deferred in prior Form 990
WILLIAM B. RANEY	(1) 159,093	8,816	5,082	17,806	41,643	232,440	0
1 PRESIDENT	0		0			0	0
HAMILTON	0 119,758	8,198	4,691	16,465	33,63	182,744	0
2 SENIOR VICE-PRES.	O (ii)		0				
	(E)						
	(ii)						
	(ii)						
	(1)						
	(1)						
	(1)						
	6						
	(E)						
	(i)						
	(II)						
	(1)						: [
	(1)						
	(I)						
	(n)						
						Sch	Schedule J (Form 990) 2012

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Schedule J (Form 990) 2012 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050	Page 3
this the	
PART I, LINE 1A - FRINGE OR EXPENSE EXPLANATION	
FIRST CLASS/CHARTER TRAVEL COSTS PROVIDED FOR THE THE PRESIDENT. PAYMENTS	
FOR THESE SERVICES ARE PAID BY THE ORGANZIATION AND ARE SUBJECT TO THE	:
NORMAL REVIEW OF DISBURSEMENTS, WHICH INCLUDES REVIEW BY THE TREASURER OF	
THE ORGANZATION.	
	:
) California Schedule	Schedule J (Form 990) 2012

#### SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

### Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

• Attach to Form 990 or 990-EZ.

2012

OMB No. 1545-0047

Open to Public Inspection

Employer Identification number

WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 PART III, LINE 4D - ALL OTHER ACCOMPLISHMENT FORM 990, OVERLL PURPOSES LISTED ABOVE FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS A COPY OF THE AMENDED BYLAWS OF THE ORGANIZATION IS ATTACHED FOR REFERENCE THIS DOCUMENT. SIGNIFICANT CHANGES ARE AS FOLLOWS: SECTION 5.3 IS REVISED TO PROVIDED CONSISTENCY WITH THE WEST VIRGINIA NON-PROFIT CORPORATION ACT. SECTION 7.2 IS REVISED TO ALLOW FOR ASSOCIATE MEMBERS TO ELECT A MAXIMUM OF 10 MEMBERS TO THE BOARD OF DIRECTORS SECTION 7.5 ADDRESSES QUALIFICATION OF DIRECTORS AND REQUIRES DIRECTOR BE AFFILATED THROUGH EMPLOYMENT OR A CONTRACT RELATIONSHIP WITH A COMPANY/ORGANIZATION SECTION 9.2 IS REVISED TO REFLECT THIS WITH MEMBER RESPECT TO BOARD MEMBERS SERVING AS OFFIERS OF THE ORGANIZATION.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

THE ORGANZIATION HAS GENERAL AND ASSOCIATED MEMBERS. QUALIFICATIONS, RIGHTS

IN

THE NUMBER

SECTION 11.5 (A) PROVIDES FOR A REDUCTION

FROM 12 TO 11.

Name of the organization WEST VIRGINIA COAL ASSOCIATION INC	Employer identification number 55-0307050
AND DUTIES OF EACH CLASS OF MEMBERS ARE SET FORTH IN TH	HE ORGANIZATION'S
BYLAWS.	
FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND TH	EIR RIGHTS
MEMBERS HAVE NO RIGHT TO VOTE ON ANY MATTER OTHER THAN	TO ELECT MEMBERS TO
THE BOARD OF DIRECTORS FOR EACH OF THEIR RESPECTIVE MEM	BER CLASSES.
FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO	REVIEW FORM 990
AT THE ANNUAL MEETING HELD IN THE FIRST WEEK OF AUGUST	2013 ALL BOARD
MEMBERS WERE PROVIDED A COMPLETE COPY OF THE FORM 990 A	AND 990-T ALONG WITH
A RESOURCE "CHECKLIST FOR BOARD REVIEW OF FORM 990". AT	THE BOARD MEETING
HELD AT THIS EVENT, THE PREPARER MARK COLLINS, CPA WAS	AVAILABLE TO ANSWER
ANY QUESTIONS POSED. FURTHER, A COMMITTEE OF THE EXECU	JTIVE COMMITTTE
REVIEWED THE FORMS IN DETAIL WITH THE PREPARER MARK COI	LINS, CPA DURING THE
ANNUAL MEETING AND REPORTED BACK TO THE EXECUTIVE COMMI	TTEE ON THEIR
REVIEW.	
FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR	TOP OFFICIAL
CONSIDERATION OF COMPENSATION FOR THE PRESIDENT/CEO IS	INCLUDED IN THE
OVERALL BUDGETARY PROCESS ESTABLISHED BY THE ORGANIZATI	ON, WHICH IS
ANNUALLY APPROVED BY THE BOARD OF DIRECTORS.	
FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLO	OSURE EXPLANATION
THE GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST EITH	HER MAIL OR IN PERSON
AT THE ORGANIZATION'S OFFICE DURING REGULAR BUSINESS HO	OURS.
FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES -	- OTHER

Form	Exempt Organization Business Income Tax Return										
1 01111			· · · · · · · · · · · · · · · · · · ·	d proxy tax under			2012				
Depart	ment of the Treasury			ar 2012 or other tax yea					Open to Public Inspection for		
	Revenue Service Check box if		ending	· · · · · · · · · · · · · · · · · · ·		See separate instruct	T		)(3) Organizations Only		
A L	address changed exempt under section		Name of organization	( Check box if name change	ed and s	see instructions.)	D Employer Id (Employees' to				
_	501( C)( 6)	Print	WEST VIRGI	NIA COAL ASS	OCI	ATION INC			•		
-	408(e) 220(e)	or		suite no. If a P.O. box, see instruction			55-0	3070	50		
	408A 530(a)	Туре	P.O. BOX 3				E Unrelated by	usiness a	ctivity codes		
L	529(a)		City or town, state, and ZIP				(see instructi		ſ		
C E	Book value of all assets		CHARLESTON		WV	25339	5111	20			
а	t end of year		roup exemption number						T		
Н [	785,591 Describe the organization		heck organization type		ration	501(c) trust	401(a) tru:	st _	Other trust		
	► PERIODICIA		UBLICATION	activity.							
				n an affiliated group or a p	parent-	subsidiary controlled are	oup?		Yes <b>X</b> No		
	f "Yes," enter the name				34, 31, 10	outonately controlled give		′			
	<b>&gt;</b>										
J	The books are in care o	. ,	ANDI J. DAY			Tele	phone number l	<u>&gt; 30</u>	4-342-4153		
_ <u>Pa</u>			e or Business Inc	ome		(A) Income	(B) Expenses	3	(C) Net		
1a	Gross receipts or sale			<u> </u>				-			
b	Less returns and allow		A (! 71)	c Balance ▶	1c						
2	Gross profit. Subtract	cnedule Line O fra			2						
3 4a					3 4a						
+a b	Net gain (loss) (Form	4707 P:	art II line 17\ (attach E	orm 4797)	4a 4b						
c	Capital loss deduction	for trus	ts		4c						
5	Income (loss) from partnerships	and Scor	porations (attach statement)		5						
6	Rent income (Schedu	le C)	portabolic (utaboli cuttorilo)		6						
7	Unrelated debt-finance	ed incom	ne (Schedule E)		7		······································				
8	Interest, annuities, royaltie	es, and re	nts from controlled organiz	zations (Schedule F)	8						
9	Investment income of a s	ection 50°	1(c)(7), (9), or (17) organiz	ation (Schedule G)	9						
10	Exploited exempt active	vity incor	me (Schedule I)	,	10						
11	Advertising income (S	chedule	J)		11	18,000	20,	389	-2,389		
12					12						
13					13			389	-2,389		
Pa				re (see instructions for			ons.) (except	tor co	ontributions,		
14				cted with the unrelate the character of				14			
15	Salaries and wares	ers, une	ctors, and trustees (Sc	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				15			
16	Repairs and maintena	nce						16			
17	Bad debts							17			
18	Interest (attach stater	nent)						18			
19	Taxes and licenses			•				19	50		
20	Charitable contribution	ns (see i	nstructions for limitatio	n rules) <b>SEE STMT</b>	1			20			
21	Depreciation (attach F	om 456	62)			21					
22	Less depreciation clai	med on	Schedule A and elsew	here on return		22a		22b	0		
23	Depletion							23			
24	Contributions to defer	red com	pensation plans					24			
25	Employee benefit pro	grams						25			
26	Excess exempt exper	ises (Sci	nedule I)					26			
27 28	Other deductions (att	ach etat	equie J)				,	27			
29	Total deductions Δα	id lines 1	14 through 28		• • • • • •			29	50		
30	Unrelated business to	xable in	come before net onersi	ting loss deduction. Subtr	act line			30	-2,439		
31	Net operating loss de	duction (	limited to the amount of	on line 30)	SOL III N	2 20 110111 11110 10		31			
32	Unrelated business ta	xable in	come before specific de	eduction. Subtract line 31	from	line 30		32	-2,439		
33	Specific deduction (ge	enerally S	1,000, but see line 33	instructions for exception	ns)			33	1,000		
34				33 from line 32. If line 33					<u> </u>		
	enter the smaller of ze	ero or lin	e 32	<u> </u>				34	-2,439		

	990-T (2012) WEST VIRG	INIA COA	L ASSOCI	ATION	INC	55-03070	50				Page 2
<u>Pa</u>	rt III Tax Computation							, ,			
35	Organizations taxable as corpora	tions (see insti	ru <u>ctio</u> ns for tax c	computation).	. Controlled	l group			J		
	members (sections 1561 and 1563)	check here	See instr	uctions and	:						
а	Enter your share of the \$50,000, \$2	5,000, and \$9,9	925,000 taxable i	ncome brack	kets (in tha	t order):					
	(1) \$ (2) \$	3	(3) \$								
b	Enter organization's share of: (1) Ac	ditional 5% tax	(not more than	\$11,750)		<b> </b> \$					
	(2) Additional 3% tax (not more than	n \$100,000)				\$					
С	Income tax on the amount on line 34	4						▶ 35c			
36	Trusts taxable at trust rates (see i					***************************************					
	the amount on line 34 from:					1)		▶ 36			
37	Proxy tax (see instructions)							37			
38	Alternative minimum tax							}			
39	Total. Add lines 37 and 38 to line 3	5c or 36 which	ever annlies				• • • • • • • •	39			
	rt IV Tax and Payments	oo or oo, writer	ever applies					33			
	Foreign tax credit (corporations attac	ch Form 1118:	truste attach For	m 1116)	140	Da					
	00 19 / 1 / 0 /				i	Ob .					
	General business credit. Attach For	m 2000 (aga in				Oc Commonwealth					
C C	Cradit for prior year minimum tay (at	111 3000 (See 111	1 or 9907)			Od .					
d	Credit for prior year minimum tax (at	1100 macri 1	1 01 0027)		41			ا <sub>مه</sub> ا			
	Total credits. Add lines 40a through	11 400						40e			
41	Subtract line 40e from line 39	·····	····					41			
42	Other taxes. Check if from: Form 4255 Form	n 8611 Form	n 8697 Form	8866 LJO	other (att. stmt.)			42			
43	Total tax. Add lines 41 and 42							43			
44a	Payments: A 2011 overpayment cre	dited to 2012			<u>4</u>	4a		<u> </u>			
	2012 estimated tax payments					4b					
C	Tax deposited with Form 8868		,,,			4c		<b></b>			
d	Foreign organizations: Tax paid or v	withheld at sour	ce (see instruction	ons)	<u>  4</u> 4	4d					
е	Backup withholding (see instructions	s)			<u>4</u>	4e					
f	Credit for small employer health ins		ns (Attach Form	8941)	<u>4</u>	4f					
g	Other credits and payments:	Form 2439 _				Ì					
	Form 4136	∐ ↔	ther	To	otal ▶ 4	4g					
45	Total payments. Add lines 44a thro	ough 44g						45			
46	Estimated tax penalty (see instruction	ons). Check if F	form 2220 is atta	iched			▶	46			
47	Tax due. If line 45 is less than the to	otal of lines 43	and 46, enter an	nount owed ,				▶ 47			
48	Overpayment. If line 45 is larger that	an the total of I	ines 43 and 46, o	enter amoun	it overpaid			▶ 48			
49	Enter the amount of line 48 you want: Cre	edited to 2013 es	stimated tax 🕨			Re	funded	▶ 49			
Pa	rt V Statements Regardi	ing Certain	Activities ar	nd Other	Informat	ion (see instru	ctions)				
1	At any time during the 2012 calendary	ar year, did the	organization hav	e an interest	t in or a sig	gnature				Ye	s No
	or other authority over a financial ac	count (bank, se	ecurities, or othe	r) in a foreig	n country?						
	If "Yes," the organization may have	to file Form TD	F 90-22.1, Repo	ort of Foreigr	n Bank and	d					
	Financial Accounts. If "Yes," enter the	ne name of the	foreign country	here 🕨						L	X
2	During the tax year, did the organiza	ation receive a	distribution from,	or was it the	e grantor o	f, or transferor to	a foreig	gn trust?			X
	If "Yes," see instructions for other for							•			
3	Enter the amount of tax-exempt inte	rest received o	r accrued during	the tax year	r <b>▶</b> \$					İ	
Sch	edule A – Cost of Goods So	old. Enter me	ethod of inver	ntory valua	ation 🕨					,	
1	Inventory at beginning of year	1		6 Inventor	y at end of	year		6			
2	Purchases	2				ld. Subtract line 6					
3	Cost of labor	3		line 5. E	nter here a	and in Part I, line	2	7			
4a	Additional sec. 263A costs (attach stmt.)	4a		8 Do the r	rules of sec	ction 263A (with re	espect to	···		Ye	s No
b	Other costs (attach statement)	4b				or acquired for re					
5	<b>Total.</b> Add lines 1 through 4b	5			rganization	•	, ,	. ,			
	Under penalties of perjury, I declare that I have	ve examined this return	m, including accompany	ing schedules an	d statements, a	and to the best of my kno	wledge and	belief, it is true	),		
Sig	n correct, and complete. Declaration of preparer	r (other than taxpayer	) is based on all inform	ation of which pre	eparer has any	knowledge.			May	the IRS discus	s this retur
Her		1	DD O	ישרד אים	rm				with t	the preparer st instructions)?	nown below
	Signature of officer	Date	Title	ESIDEN	17.			<del></del>	.	X Yes	∏ No
	Print/Type preparer's name	Date	Preparer's sig	gnature			Date	Check	X if	PTIN	
Paid	MARK A. COLLINS, CPA		,					/13 self-em			0.3
Prep		COLLINS	CPA						proyeu	P001361	.93
•		BOX 5501					+	Firm's EIN			
-36	Firm's address > BECKLE			01				Phone no	304	1-255-	-8929

Form 990-T (2012) WEST Schedule C – Rent Incon	ne (From Real						ased With R		<u></u>	Page 3	
(see instructions)		- •	•			<i>y</i>			· • · · · · · · · · · · · · · · · · · ·		
1. Description of property											
(1) <b>N/A</b>											
(2)											
(3)											
(4)							<del></del>			· · · · · · · · · · · · · · · · · · ·	
	2. Rent rece	ved or accru	ued								
(a) From personal property (if the for personal property is more th more than 50%)	an 10% but not		percentage c	of rent	nd personal property (i for personal property of is based on profit or Ir	exceeds	l l	3(a) Deductions directly connected with the income     in columns 2(a) and 2(b) (attach statement)			
(1)											
(2)											
(3)											
(4)											
Total		Total					(b) Tot	al deductions.			
(c) Total income. Add totals of there and on page 1, Part I, line 6		(b). Enter	•		<b>&gt;</b>		Enter h	ere and on page ine 6, column (B)			
Schedule E - Unrelated	Debt-Financed	Incom	e (see ir	nstru	ctions)				\		
1. Description of debt-	financed property		1		ss income from or		3. Dedu	octions directly conr debt-finance			
T. Bessiption of desta		•		mocabie	property		(a) Straight line (attach sta		(b) Other deductions (attach statement)		
(1) N/A											
(2)											
(3)											
(4)											
Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	acquisition debt on or of or allocable to allocable to debt-financed debt-financed property			6. Column 4 divided by column 5				ne reportable column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))		
(1)						%					
(2)	***************************************					%					
(3)						%					
(4)						%					
Totals						•	Enter here and Part I, line 7, o	column (A).		here and on page 1, line 7, column (B).	
Total dividends-received dedu	ictions included in	column 8	<u> </u>					<b>&gt;</b>	l <u></u>		
Schedule F - Interest, A	nnuities, Roya	ities, ai	nd Rent	ts F	rom Controll	ed C	<u>Organizations</u>	(see instruc	ctions)	· · · · · · · · · · · · · · · · · · ·	
Name of controlled organization		2. Employer Identification number		1		4.	Total of specified payments made	5. Part of column included in the column organization's g	controlling	Deductions directly connected with income in column 5	
(1) N/A								organization's gross inc.			
(2)											
(3)											
(4)											
Nonexempt Controlled Orga	nizations							I			
7 Tayahla Jacoma 8. Net			Net unrelated income 9. Total of specified payments made			10. Part of colu		11. Deductions directly connected with income in			
los					payments made		organization's	_	column 10		
<u>(1)</u> (2)											
(0)				$\dashv$							
(4)				$\dashv$						,	
	<u></u>						Add columns Enter here an Part I, line 8,	d on page 1,	Ent	dd columns 6 and 11. er here and on page 1, rt I, line 8, column (B).	
Totals						▶	3.0, 1, 11, 10, 0,			,, (5)	

# Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income		2. Amount of income		1	Deductions     directly connected     (attach statement)		4. Set-asides (attach statement)		5. Total deductions and set-asides (col. 3 plus col.4)	
(1) <b>N/A</b>			-							
(2)					***************************************				- Avenus-	
(3)										
(4)										
		Enter here and Part I, line 9,							r here and on page 1, I, line 9, column (B).	
Totals			. ,						, , , , , , , , , , , , , , , , , , , ,	
Schedule I - Exploited Exer	npt Activity In	come, Ot	her Thai	n Advertising Ir	ncome	(see instr	uctions)		,	
Description of exploited activity	2. Gross unrelated business income from trade or business	3. Exp dire connect produc unrel business	enses ctly ed with tion of ated	4. Net income (loss) from unrelated trade or business (column 2 mlnus column 3). If a gain, compute cols. 5	<b>5.</b> Grand from is no	oss income activity that t unrelated ess income	6. Exper attributat columi	ole to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).	
				through 7.						
(1) <b>N/A</b>		-								
(2)										
(3)										
(4)	Enter here and on page 1, Part I,	Enter her page 1.	, Part I,						Enter here and on page 1,	
Totale	line 10, col. (A).	line 10,	col. (B).						Part II, line 26.	
Totals Advertising In										
Schedule J - Advertising In			- 0	alidada di Dania						
Part I Income From P	eriodicais Rep	orted on	a Cons							
1. Name of periodical	2. Gross advertising Income	3. D advertisii		4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.		Circulation ncome			7. Excess readership costs (column 6 minus column 5, but not more than column 4).	
(1) COAL FACTS ADVER	18,000		20,389					***		
(2)		•					-			
(3)										
(4)										
<u> </u>										
Totals (carry to Part II, line (5))	18,000	. ا	20,389	-2,389						
Part II Income From P					ooob r	oriodical I	icted in D	ort II fil	l in columna 2	
through 7 on a li			a Sepai	ale Dasis (FUI	each p	enoulcari	isteu iii r	arı II, III	i iii columiis z	
unrough 7 on a n	ne-by-line basis	5.)			I		<del></del>			
1. Name of periodical	2. Gross advertising income	<b>3.</b> D advertisi		<ol> <li>Advertising gain or (loss) (col.</li> <li>minus col.</li> <li>if a gain, compute cols.</li> <li>through</li> </ol>		5. Circulation 6. Readership income costs		•	7. Excess readership costs (column 6 minus column 5, but not more than column 4).	
(1) <b>N/A</b>					<u> </u>					
(2)										
(3)										
(4)										
Totals from Part I	18,000		20,389				· · · · · · · · · · · · · · · · · · ·			
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A).	Enter hea page 1 line 11,							Enter here and on page 1, Part II, line 27.	
Schedule K – Compensation				retore (occ inch	uoficas	1	<del></del>			
1. Name		Directors	and m	2. Title	UCHONS	3. time	Percent of devoted to business		ensation attributable to irelated business	
(1) N/A							ousiness %			
(0)							% %		******	
(2)										
(3)							%			
Total Enter here and an nego 1 De	et II line 4.4						%			
Total. Enter here and on page 1, Pa	ııı, штө 14						▶	· · · · · · · · · · · · · · · · · ·	- 000 T	
DAA									Form 990-T (2012)	

Name(s) shown on return

**Depreciation and Amortization** (Including Information on Listed Property)

OMB No. 1545-0172

Identifying number

Internal Revenue Service

► See separate instructions.

Attach to your tax return.

WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Business or activity to which this form relates INDIRECT DEPRECIATION Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions) 500,000 Total cost of section 179 property placed in service (see instructions) 2 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 2,000,000 3 3 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-4 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filling separately, see instructions ..... (a) Description of property (b) Cost (business use only) Listed property. Enter the amount from line 29 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 Tentative deduction. Enter the smaller of line 5 or line 8 9 9 Carryover of disallowed deduction from line 13 of your 2011 Form 4562 10 10 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . . 12 12 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 14 1,484 Property subject to section 168(f)(1) election 15 15 19,653 16 Other depreciation (including ACRS). 16 MACRS Depreciation (Do not include listed property.) (See instructions.) Section A MACRS deductions for assets placed in service in tax years beginning before 2012 ..... 0 17 17 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (business/investment use (a) Classification of property (e) Convention (f) Method placed in period only-see Instructions) service 1,484 3.0 HY 200DB 495 19a 3-year property 5-year property 7-year property d 10-year property e 15-year property 20-year property 25-year property 25 vrs. Residential rental S/I 27.5 yrs. MM property 27.5 yrs. MM S/L Nonresidential real MM 39 yrs. S/L property MM Section C-Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs. S/L c 40-year 40 yrs. MM S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here 21,632 and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

			Tax (	Computation	n Workshe	eet		
For	ո <b>990-T</b>							2012
		For calendar year:	2012, or tax year b	beginning		, and ending		
Name							Employer	Identification Number
WE	ST VIRGIN	NIA COAL ASS	SOCIATION	INC			55-03	07050
			17.55.00	Controlled C	Group			
1.	Unrelated busines	ss taxable income					1	
2.	Line 1 or share of	f \$50,000 bracket, which	never is less				2.	
3.	Subtract line 2 fro							
4.	Line 3 or share of	f \$25,000 bracket, which	never is less				4.	
5.	Subtract line 4 fro	m line 3					5	
6.	Line 5 or share of	f \$9,925,000 bracket, w	hichever is less				6.	
7.	Subtract line 6 fro	m line 5	••				7.	
8.	<ul><li>7. Subtract line 6 from line 5</li><li>8. 15% of line 2, not less than zero</li></ul>						8.	
9.							9.	
10.	34% of line 6, not	less than zero					10.	•
11.	35% of line 7, not	less than zero					11.	
12.	Member's share of	of additional .05% tax					12.	
13.	Member's share of	of additional .03% tax					13.	
14.	Tax (Add lines 8 t	through 13)					14.	
				Proxy Ta				
1.	Dues, assessmen	nts, and similar amount	s from members				1.	2,332,474
2.		bbying and political exp					2. —	227,958
3.	Aggregate nonde	ductible amount of sect	ion 6033(e)(1)(A)	dues notices			3.	192,857
4.	Taxable amount of	of lobbying and political	expenditures (Sub	tract lines 3 and 6	from the lesser	r of lines 1 or 2)		
		f line 4)						
٠.		· ···· · · · · · · · · · · · · · · · ·					··· · · ==	
6.	Excess Johnving	expenditures - carryover	to next vear				6.	35,101
٥.		5p 5altar 00	10 110/k Jour				··· · =	,

550307050 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Federal Statements

FYE: 12/31/2012

Statement 1 - Form 990-T, Part II, Line 20 - Charitable Contributions

Description	_	Amount
CURRENT YEAR CONTRIBUTIONS CARRYOVER FROM PRIOR YEARS	\$	4,000 35,637
TOTAL CONTRIBUTIONS AVAILABLE LESS RECLASSIFICATION TO NOL		39,637
LESS CONTRIBUTIONS DISALLOWED		39,637
TOTAL DEDUCTION ALLOWED		

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#### WEST VIRGINIA COAL ASSOCIATION INC P.O. BOX 3923 CHARLESTON, WV 25339

# **NOL Carryback Election**

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.

# 550307050 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Federal Asset Report

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Form 990, Page 1

FYE: 12/31/2012

Description  GDS Property: New Computers	Date In Service	Cost 2,968	Bus %	179B <u>onu</u> s	<u> </u>			Prior 0	Current , 1,979
				11			TIT DOODD		1,979
Depreciation: Printer Office Furniture	6/14/04 1/01/05	2,915 1 742			2,915 1,742	5		2,915 1 742	0 0
Vodavi Voice Mail System	8/31/05	2,591			2,591	7	MO S/L	2,344	247
Komax Printer Copier	12/31/08	2,226			2,226	_	MO S/L	1,336	824 445
HP Pavillion dv2000 Computer Phone System									159 575
2010 Jeep	1/29/10	33,839			33,839		MO S/L	12,972	8,460
Sony KDL52V5100	3/12/10	1,801			1,801	7		393 472	214 257
		4,226			4,226		1,10 0,2	1,056	604 102
Dell Server	6/22/10	7,526			7,526	5	MO S/L	2,258	1,505
1	12/31/11	18,782			18,782	3	MO S/L	0	6,261
Total Other Depreciation	_	87,649			87,649			32,842	19,653
Total ACRS and Other Depres	ciation =	87,649			87,649			32,842	19,653
Grand Totals Less: Dispositions and Transfe Less: Start-up/Org Expense Net Grand Totals	rs - =	90,617 0 0 90,617			89,133 0 0 89,133			32,842 0 0 32,842	21,632 0 0 21,632
	Depreciation: Printer Office Furniture Vodavi Voice Mail System Dell Power Edge 1800 Server Komax Printer Copier HP Pavillion dv2000 Computer Phone System 2010 Jeep 52" Tilt Mount VGA w/ Audio Sender Sony KDL52V5100 Overture Media Marking Boards, Shelf Unit Storage Base Unit for Media Center Dell Server Komax Copier  Total Other Depreciation  Total ACRS and Other Depreciation  Grand Totals Less: Dispositions and Transfe Less: Start-up/Org Expense	Description In Service  GDS Property: New Computers 8/13/12  Depreciation: Printer 6/14/04 Office Furniture 1/01/05 Vodavi Voice Mail System 8/31/05 Dell Power Edge 1800 Server 3/02/06 Komax Printer Copier 12/31/08 HP Pavillion dv2000 Computer 5/20/09 Phone System 7/28/09 2010 Jeep 1/29/10 52" Tilt Mount VGA w/ Audio Sender 3/12/10 Sony KDL52V5100 3/12/10 Overture Media Marking Boards, Shelf Unit 3/17/10 Storage Base Unit for Media Center 4/19/10 Dell Server 6/22/10 Komax Copier 12/31/11  Total Other Depreciation  Grand Totals Less: Dispositions and Transfers Less: Start-up/Org Expense	Description	Description	Description	Description   In Service   Cost   %   179 Bonus   for Depreciation	Description	Description   In Service   Cost   %   179 Bonus   for Depr   Per Conv Meth	Description   In Service   Cost   %   179 Bonus   for Depr   Per Conv Meth   Prior

550307050 WEST VIRGINIA COAL ASSOCIATION INC
55-0307050 Bonus Depreciation Report

55-0307050

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FYE: 12/31/2012

Asset Activity: For	Property De	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
25 New	Computers	8/13/12 Form 990, Page 1	2,968 2,968		0	1,484	0	1,484
		Grand Total	2,968		0	1,484	0	1,484

Form Unit Asset

550307050 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 **Depreciation Adjustment Report** 

FYE: 12/31/2012

Description

All Business Activities

Tax

AMT

AMT Adjustments/ Preferences

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There are no assets that meet the criteria of this report

550307050 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Future Depreciation Report FYE: 12/31/13

FYE: 12/31/2012

Form 990, Page 1

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<u>Asset</u>	Description	Date In Service	Cost	Tax	AMT
Prior M	AACRS:				
25	New Computers	8/13/12	2,968 2,968	659 659	0 0
Other 1	Depreciation:				
3 8 9 12 13 16 17 18 19 20 21 22 23 24	Printer Office Furniture Vodavi Voice Mail System Dell Power Edge 1800 Server Komax Printer Copier HP Pavillion dv2000 Computer Phone System 2010 Jeep 52" Tilt Mount VGA w/ Audio Sender Sony KDL52V5100 Overture Media Marking Boards, Shelf Units Storage Base Unit for Media Center Dell Server Komax Copier	6/14/04 1/01/05 8/31/05 3/02/06 12/31/08 5/20/09 7/28/09 1/29/10 3/12/10 3/12/10 3/17/10 4/19/10 6/22/10 12/31/11	2,915 1,742 2,591 5,770 2,226 1,147 2,873 33,839 1,501 1,801 4,226 710 7,526 18,782	0 0 0 137 445 0 574 8,459 215 257 604 101 1,505 6,260	0 0 0 0 0 0 0 0 0 0
	Total Other Depreciation		87,649	18,557	0
	Total ACRS and Other Depreciation		87,649	18,557	0
	Grand Totals		90,617	19,216	0

Form	990-T	Charitable Contribution Carryover	•	2012
		For calendar year 2012, or tax year beginning	, ending	
Name				
WEST	' VIRGI	VIA COAL ASSOCIATION INC	Employer 55-03	Identification Number 07050

Regular Tax Calculations							
		Prior \	⁄ear	Current	Year	Next Year	
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassed to NOL (Reg.Sec. 1.170A-11(c)(2))	Carryovers Utilized	Carryover	
5th 12/31/07	15,050		15,050				
4th 12/31/08	5,550		5,550			5,550	
3rd 12/31/09	7,037		7,037			7,037	
2nd 12/31/10	4,000		4,000			4,000	
1st 12/31/11	4,000	·	4,000			4,000	
Charitable Contribu	ıtion Carryover To Curre	ent Year - Regular	35,637				
Current Year	4,000					4,000	
Charitable Contribu	ution Carryover Available	To Next Year		· · · · · · · · · · · · · · · · · · ·		24,587	

WEST VIRGINIA COAL ASSOCIATION INC

Employer Identification Number 55-0307050

		Prior \	/ear	Current Year	Next Year
Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By NOL Carryback / Carryover Utilized	Carryover
15th 12/31/97					
14th 12/31/98					
13th 12/31/99					
12th 12/31/00					
11th 12/31/01	-9,403		-9,403		9,403
10th 12/31/02	-20,191		-20,191		20,191
9th 12/31/03	-10,704		-10,704		10,704
8th 12/31/04	-12,372		-12,372		12,372
7th 12/31/05	-7,099		-7,099		7,099
6th 12/31/06	-4,565		-4,565		4,565
5th 12/31/07	-1,777		-1,777		1,777
4th <b>12/31/08</b>	-9,631		-9,631		9,631
3rd 12/31/09	-3,316		-3,316		3,316
2nd 12/31/10	-4,325		-4,325		4,325
1st 12/31/11	-4,291		-4,291		4,291
NOL carryover available	to current year		-87,674		
Current year	-2,439	Maria - 1,1105-111-11			2,439
NOL carryover available	to next year				
					90,113

\$ 5,395 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

550307050 WEST VIRGINIA COAL ASSOCIATION INC 55-0307050 Federal Statements

FYE: 12/31/2012

55-0307050

### COAL FACTS ADVERTISING

# Other Costs

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Description	Amount		
PRINTING AND PUBLISHING ALLOCABLE COMMUNICATIONS	\$	15,082	
CONSULTANT EXPENSES		5,307	
TOTAL	\$	20,389	