



\_\_\_\_\_  
 Name  
 \_\_\_\_\_  
 Address  
 \_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/SEV-401C  
 rtL328 v.3

**ANNUAL COAL SEVERANCE TAX RETURN**

Period Ending:	Due Date:	ISOPACH MAP SENT <input type="checkbox"/>	Date Sent: _____
Check if: CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	Extension Date: _____	
Check if: FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	M M	D D Y Y Y Y

**SCHEDULE E - REPORT OF COAL PRODUCTION FOR TAXABLE YEAR**

COLUMN 1 Name of County of Production	COL. 2 County FIPS Code	COLUMN 3 12th Month Coal Production (ROUND TO THE NEAREST WHOLE TON)	COLUMN 4 Full Year Coal Production (ROUND TO THE NEAREST WHOLE TON)
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00
		. 00	. 00

**SCHEDULE A - TAX COMPUTATIONS**

1. Total Tax Due (From Line 10 of Schedule B2)	. 00
2. Total Credits (From Line 4 of Schedule TC)	. 00
3. Net Severance Tax Payable (Line 1 minus Line 2)	. 00
4. Net Minimum Tax (From Line 7 of Schedule C)	. 00
5. Net Amount of Tax (Add Lines 3 and 4)	. 00
6. Total Payments Made for the Period Covered by this Return	. 00
7. TOTAL TAX DUE (Line 5 minus Line 6) If Line 6 is greater than Line 5, enter 0	. 00
8. Overpayment Amount (Line 6 minus Line 5) If Line 5 is greater than Line 6, enter 0	. 00
9. Amount of Line 8 to be Credited to Next Year's Tax	. 00
10. Amount of Line 8 to be Refunded (Line 8 minus Line 9)	. 00

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
 Tax Account Administration Div  
 P.O. Box 425, Charleston, WV 25322-0425  
**FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297**  
 For more information visit our web site at: [www.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



B 2 7 2 0 1 7 0 1 W

# ANNUAL COAL SEVERANCE TAX RETURN

Account #: \_\_\_\_\_

## SCHEDULE B1 - SEVERANCE TAX COMPUTATION 12TH MONTH PERIOD

COAL	(COLUMN 1) Taxable Amount	(COLUMN 2) Rate	(COLUMN 3) Tax Due (Column 1 x Column 2)
1. Gross value of severed and processed coal (Non Thin Seam)	.	0.05	.
2. Value added from produced coal	.	0.05	.
3. Qualified thin seam 37" to 45"	.	0.02	.
4. Qualified thin seam less than 37"	.	0.01	.
5. Gross Value to be Taxed (Add Column 1 Lines 1, 2, 3, and 4)	.		
6. Tax Due (Add Column 3 Lines 1, 2, 3, and 4)			.

## SCHEDULE B2 - SEVERANCE TAX COMPUTATION FULL YEAR

COAL	(COLUMN 1) Not qualified as thin seam	(COLUMN 2) Qualified thin seam 37" to 45"	(COLUMN 3) Qualified thin seam less than 37"
<b>Processor (Complete Lines 1-3)</b>			
1. Total Gross Value of Purchased and Processed Resources	.	.	.
2. Amount Paid or Payable For Purchased Resources	.	.	.
3. Gross Value to be Taxed (Line 1 minus Line 2)	.	.	.
<b>Producers (Complete Lines 4 and 5)</b>			
4. Gross Value of Severed and Processed Resources	.	.	.
5. Gross Value of Severed Resources but not Processed	.	.	.
6. Gross Value to be Taxed (Add Lines 3, 4 and 5)	.	.	.
7. Rate	0.05	0.02	0.01
8. Tax (Multiply Line 6 by Line 7)	.	.	.
9. Gross Value to be Taxed (Add Line 6 Columns 1, 2 and 3)			.
10. Total Tax Due (Add Line 8 Columns 1, 2 and 3) and Report on line 1 of Schedule A			.

## KEY TO COUNTY FIPS CODES

001 Barbour	015 Clay	029 Hancock	043 Lincoln	057 Mineral	071 Pendleton	085 Ritchie	099 Wayne
002 Berkeley	017 Doddridge	031 Hardy	045 Logan	059 Mingo	073 Pleasants	087 Roane	101 Webster
005 Boone	019 Fayette	033 Harrison	047 McDowell	061 Monongalia	075 Pocahontas	089 Summers	103 Wetzel
007 Braxton	021 Gilmer	035 Jackson	049 Marion	063 Monroe	077 Preston	091 Taylor	105 Wirt
009 Brooke	023 Grant	037 Jefferson	051 Marshall	065 Morgan	079 Putnam	093 Tucker	107 Wood
011 Cabell	025 Greenbrier	039 Kanawha	053 Mason	067 Nicholas	081 Raleigh	095 Tyler	109 Wyoming
013 Calhoun	027 Hampshire	041 Lewis	055 Mercer	069 Ohio	083 Randolph	097 Upshur	



# ANNUAL COAL SEVERANCE TAX RETURN

Account #: \_\_\_\_\_

SCHEDULE C - MINIMUM TAX ON COAL PRODUCTION (If you process coal <u>only</u> , do not complete Schedule C)		
	12th Month Period	Full Year
1. Total Tons Sold *(Do not include tons from qualified thin seams)	.00	.00
2. Rate	0.75	0.75
3. Tentative Minimum Tax (Multiply Line 1 by Line 2)	.	.
4. Net Severance Tax Payable (Full year)	.	.
5. Net Severance Tax Ratio	0.93	0.93
6. Net State Severance Tax (Multiply Line 4 by Line 5)	.	.
7. Net Minimum Tax (Line 3 Minus Line 6) <b>If Line 6 is greater than Line 3, enter 0 here and on Line 4 of Schedule A</b>	.	.

SCHEDULE TC - TAX CREDITS		
	12th Month Period	Full Year
1. Annual Credit-\$500 per year or \$41.67 per month for each month engaged in business in WV	.	.
2. Investment Credits	.	.
3. Credit for Coal Loading facilities (Attach Schedule CL)	.	.
4. <b>Total Credit (Add lines 1 through 3 Full Year) and Report on Line 2 of Schedule A</b>	.	.

Sign Your Return			
Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(E-mail Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



# ANNUAL COAL SEVERANCE TAX RETURN

Account #: \_\_\_\_\_

1. If you purchased this business in the past twelve (12) months, give the previous owner's full name and address:  
\_\_\_\_\_
2. During the period covered by this return, did you:
  - a. Cease business? \_\_\_\_\_ Sell or otherwise dispose of your business? \_\_\_\_\_ Exact Date: \_\_\_\_\_
  - b. If business was sold, give exact name and address of the new owner: \_\_\_\_\_  
\_\_\_\_\_
3. Address where your records are located: \_\_\_\_\_
4. Principal place of business in West Virginia: \_\_\_\_\_
5. Nature of business conducted (Describe in Detail): \_\_\_\_\_
6. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer: \_\_\_\_\_  
\_\_\_\_\_

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