STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 425
Charleston, WV 25322-0425

Name

Address

City   State   Zip
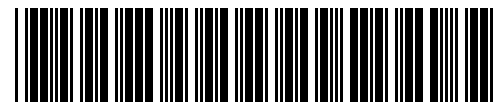
Account #: _____

WV/SEV-401
rtL347 v.1

WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN

Period Ending:	Due Date:	Extension Date:
		M M D D Y Y Y Y
Check if: CONSOLIDATED ☐ SEPARATE ☐		FINAL ☐ AMENDED ☐

BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE THE SCHEDULES ON THE REVERSE SIDE OF THIS FORM	
1. Total Tax (From Severance Tax Computation Schedule Page 2)	.
2. Total Credits (Schedule TC - Line 3 on Page 2 - Attach Appropriate Schedules)	.
3. Adjusted Tax (Line 1 minus Line 2) If Line 2 is greater than Line 1, enter 0	.
4. Total Payments made for the Period Covered by this Return and any Credit from Prior Years Overpayment	.
5. Balance of Tax Due (Line 3 minus Line 4) (If Line 4 is greater than Line 3 enter 0, and enter amount overpaid on Line 10)	.
6. NON-WAIVABLE INTEREST	**INTERNAL USE ONLY**
7. ADDITIONS TO TAX	
8. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	
9. TOTAL TAX AND LATE FILING CHARGES DUE	.
10. Overpayment Amount (Line 4 minus Line 3) If Line 3 is greater than Line 4, enter 0	.
11. Amount of Line 10 to be Credited to Next Year's Tax	.
12. Amount of Line 10 to be Refunded (Line 10 minus Line 11)	.

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WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN

Account #: _____

SEVERANCE TAX COMPUTATION SCHEDULE

	Type of Natural Resource	Tax
1.	**Natural Gas** (Total tax from **Schedule A**) and **NGL's** (including ethane, butane, and propane) (Total tax on these resources from **Schedule C**)	.
2.	**Oil** (Schedule B **MUST** be completed. Enter total tax due from **Column I** of **Schedule B**.)	.
3.	**Coalbed Methane** (Schedule C **MUST** be completed. Enter total tax due from this commodity **Column G** of **Schedule C**.)	.
4.	**Sand, gravel, or other mineral product not quarried or mined** (Schedule C **MUST** be completed. Enter total tax due from this commodity **Column G** of **Schedule C**.)	.
5.	**Limestone or Sandstone quarried or mined** (Schedule C **MUST** be completed. Enter total tax due from this commodity **Column G** of **Schedule C**.)	.
6.	**Other natural resource products** (Schedule C **MUST** be completed.) Enter total tax due from this commodity **Column G** of **Schedule C**.	.
7.	**TOTAL TAX** - Enter here and on Line 1 on Front of Return	.

SCHEDULE TC - TAX CREDITS

1.	Annual Credit-$500 per year or $41.67 per month for each month engaged in business in West Virginia. Only one annual credit may be claimed by each business entity, not to exceed $500.00.	.
2.	Manufacturing Investment Tax Credit (Must attach documentation)	.
3.	**TOTAL CREDIT** - Add lines 1 and 2, Enter total here and on Line 2 on Page 1	.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statement(s) 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)

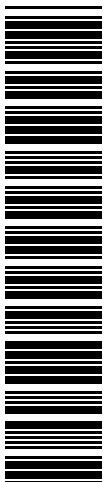_____ (Signature of preparer other than taxpayer)   (Address)   (Date)

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SCHEDULE A
NATURAL GAS - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	EXEMPTIONS		F	G	H	I	J
			D	E					
API Number	Gross Value	MCFs	Low Volume Well/ Qualified Shut In Well (total gross value)	Total Provided to Property Owners (in gross value)	Adjusted Gross Value	Transportation * Allowance	Net Gross Value	Tax Rate	Tax Due
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
TOTAL(S)									

*Transportation not available when Column F is zero
ANY and ALL wells must be reported, including shut in and low volume.

SCHEDULE B
OIL - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	D		E	F	G	H	I
			EXEMPTIONS						
API Number	Gross Value	Barrels	Low Volume Well/ Qualified Shut In Well (total gross value)		Adjusted Gross Value	Transportation * Allowance	Net Gross Value	Tax Rate	Tax Due
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
TOTAL(S)									

*Transportation not available when Column F is zero
ANY and ALL wells must be reported, including shut in and low volume.

SCHEDULE C
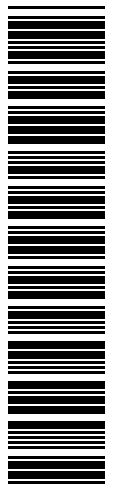## COALBED METHANE, NGL, SANDSTONE, LIMESTONE AND OTHER COMMODITY - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	D	E	F	G
API/Permit Number	Commodity Code*	Gross Value	Transportation Allowance**	Net Gross Value	Tax Rate	Tax Due
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
47-					0.05	
TOTAL(S)						

* Including (natural gas liquids, ethane, butane, propane, condensate, etc.) Please see instructions for code.

** Transportation is only allowable to reduce gross value of coalbed methane on Schedule C.
ANY and ALL wells must be reported, including shut-in and low volume.

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