

# SEV-401 Schedule C

## Instructions for Coal Bed Methane and other Commodity Computation

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Each well must be listed individually providing all information requested.

### To Complete Schedule C

**Column A:** Enter API/Permit Number as reported to DEP (Input letters and numbers only – no dashes).

**Column B:** Select the applicable commodity code for the natural resource being reported from the following list:

Coal Bed Methane	100
Ethane	101
Butane	102
Propane	103
Condensate	104
Sandstone	200
Limestone	201
Salt	202
Sand	300
Gravel	400
Non-Processed Waste Coal	500
Clay	600
Shale	700

**Note: Report NGL's under Condensate Commodity Code 104.**

**Column C:** List the gross value.

**Column D:** List the amount of transportation allowance being claimed. Please provide calculation method and supporting documentation. Attach separate sheet. **Transportation allowance is only available for coal bed methane, and natural gas liquids.**

**Column E:** Subtract Column D from Column C and list the result. If the result is less than zero, enter zero.

**Column F:** Reflects the rate per \$100.00 of gross value.

**Column G:** Multiply Column E by the rate in Column F. Record tax due here and on page 2, lines 3 through 6 on the Severance Tax Computation Schedule. For ethane, butane, propane, and condensate add to total from Schedule A and record on page 2, line 1.

### Attention Paper Filer:

**The SEV-401 Import Spreadsheet for Schedules A-C may be used and submitted to the State Tax Department electronically, on CD-Rom or other portable electronic media for schedule with more than 23 API/Permit Numbers.**

When completing SEV-401 Import Spreadsheet, enter all of the information for each column. The Tax Department cannot accept compressed/zipped files.