



 Name

 Address

 City State Zip

Account #: _____

BUSINESS AND OCCUPATION TAX FOR GAS STORAGE

WV/BOT-300G
 rL029 v 18 - Web

Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit www.wvtax.gov for additional information.

Filing Period:	thru	Due Date:	
1. Net Number of DEKATHERMS			.
2. Tax Rate			0.05
3. Gross Tax			.
4. Storage Utilization Index			.
5. Tax (Lesser of Lines 3 and 4)			.
6. Credits			.
7. Adjusted Tax (Line 5 minus Line 6)			.
8. Exemption - \$41.67 Per Month			41.67
9. Total Tax Due (Line 7 minus Line 8)			.

§ 11-13-2e - GAS STORAGE

A monthly tax is imposed on persons engaging in the activity of gas storage in West Virginia. The tax is equal to the net number of dekatherms injected and withdrawn from gas storage during the preceding month times the rate of \$.05. Beginning July 1, 1995, **the taxpayer pays the lesser of the calculated tax and a five year historical index average (1990-1994) tax.**

- Line 1 - Enter the difference between the dekatherms injected and the dekatherms withdrawn for the month.
- Line 3 - Multiply line 1 by line 2.
- Line 4 - Enter the index average tax due (1990-1994) for this same month.
- Line 5 - Enter the lesser of lines 3 and 4.
- Line 6 - Enter any investment credit.
- Line 7 - Subtract line 6 from line 5.
- Line 9 - Enter total tax due (subtract line 8 from line 7).

**THIS FORM MUST BE COMPLETED AND RETURNED EVEN THOUGH NO BUSINESS
 MAY HAVE BEEN TRANSACTED DURING THE PERIOD**

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.wvtax.gov
 File online at <https://mytaxes.wvtax.gov>

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B 1 7 1 1 0 8 0 1 W

If business was sold or discontinued give date, name and address of new owner.

New owner name:

New owner address:

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)

(Signature of preparer other than taxpayer)

(Address)

(Date)