

**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/BOT-301E  
 r1L033 v.19

**ANNUAL BUSINESS & OCCUPATION TAX RETURN FOR ELECTRIC POWER**

|   |                                       |   |                                |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---|---------------------------------------|---|--------------------------------|----------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Filing Period:  | thru                                  |   | Due Date:                      |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Check if:   | CONSOLIDATED <input type="checkbox"/> | SEPARATE <input type="checkbox"/>   | FINAL <input type="checkbox"/> | AMENDED <input type="checkbox"/> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Person to contact concerning this return:   | Name:                                 | Phone:  | E-mail:                        |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Enter Approved Annual Return Extended Due Date:   |                                       | <table style="width: 100%; border: none;"> <tr> <td style="border: none; text-align: center;">_</td> </tr> <tr> <td style="border: none; text-align: center;">M</td> <td style="border: none; text-align: center;">M</td> <td style="border: none; text-align: center;">D</td> <td style="border: none; text-align: center;">D</td> <td style="border: none; text-align: center;">Y</td> </tr> </table> |                                |                                  | _ | _ | _ | _ | _ | _ | _ | _ | M | M | D | D | Y | Y | Y | Y |
| _   | _                                     | _   | _                              | _                                | _ | _ | _ |   |   |   |   |   |   |   |   |   |   |   |   |   |
| M   | M                                     | D   | D                              | Y                                | Y | Y | Y |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE SCHEDULE A</b>                        |                                       |   |                                |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 1. Gross Tax from Schedule A (Line 11)  |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2a. Credit for Electric Utilities Rate Reduction (Attach PSC Certification)               |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2b. Industrial Expansion or Revitalization Credit (Attach Sch. I-EPP, see instructions)   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2c. Economic Opportunity Tax Credit   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2d. Windmill Credit   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3. Total Credit (Add Lines 2a through 2d) (Attach appropriate schedules)                  |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4. Adjusted Tax (Line 1 minus Line 3)   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5. Less exemption of \$500.00/year, \$41.67/month, or \$1.37/day (not to exceed \$500.00) |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6. Net Amount of Tax (Line 4 minus Line 5)  |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7. Total Estimated Payments Made for the Period Covered by this Return                    |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8. Balance of Tax Due (Line 6 minus Line 7)   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9. Non-waivable Interest  |                                       |   |                                | <b>FOR INTERNAL<br/>USE ONLY</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10. Additions to Tax  |                                       |   |                                |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11. Penalty for Underpayment of Estimated Tax   |                                       |   |                                |                                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12. Total Tax Due (From Line 8)   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 13. Overpayment Amount (Line 7 minus Line 6)  |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 14. Amount of Line 13 to be Credited to Next Year's Tax                                   |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 15. Amount of Line 13 to be Refunded (Line 13 minus Line 14)                              |                                       |   |                                | .                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Information Technology 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](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



B 1 7 0 9 1 5 0 1 W

**SCHEDULE A**

Effective January 1, 1998, all Electric Power Companies shall determine their Business and Occupation Tax Liability under Section 11-13-20

| <b>SECTION I</b><br>Electric Power Available for Resale:<br>Generated or Produced   | Column 1<br><b>Annual Gross<br/>Generating Capacity</b><br>(KW) (Line 3 and 4a) | Column 2<br><b>Exclusions Col. 1<br/>Multiplied by 21/26</b><br>(Lines 3 and 4a) | Column 3<br><b>Annual Taxable<br/>Capacity (KW)</b><br>(Col. 1 - Col. 2) | Column 4<br><b>\$ Tax Rate</b><br>(\$/kw) | Column 5<br><b>Tax</b><br>(Col 3 x Col 4) |
|---|---|--|--|---|---|
| 1. Electric Power Generated or Produced in West Virginia Regardless of Place of Sale  |   |  | .00  | 22.78                                     | .   |
| 2. Electric Power Generated or Produced in West Virginia at Desulfurization Units on or after January 31, 1996                            |   |  | .00  | 20.70                                     | .   |
| 3. Electric Power Generated from Gob or Mine Refuse Available for Sale  | .00   | .00  | .00  | 22.78                                     | .   |
| 4. Electric Power Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer | a. align="right">.00  | .00  | .00  | 22.78                                     | .   |
|   |   |  | b. KWH Sold align="right">.00  | 0.0005                                    | .   |
|   | c. Enter in Column 5 the lesser tax of 4a or 4b                                 |  |  |   |   |
| <b>5. Gross Amount of Tax - Schedule A, Section I (Total of Lines 1, 2, 3, and 4c)</b>  |   |  |  |   | .   |

| <b>SECTION II</b><br>Electric Power Sold in West Virginia NOT Generated or Produced in West Virginia by Taxpayer                              | Column 1<br><b>Number of<br/>Kilowatt Hours</b> | Column 2<br><b>Amount of<br/>Exclusions</b><br>(Kilowatt Hours) | Column 3<br><b>Net Kilowatt Hours</b><br>(Col. 1 - Col. 2) | Column 4<br><b>\$ Tax Rate</b><br>(KWH) | Column 5<br><b>Tax</b><br>(Col 3 x Col 4) |
|---|---|---|--|---|---|
| 6. Electric Power Sold in West Virginia but NOT Generated or Produced in West Virginia by Taxpayer  | .00   | .00   | .00  | 0.0019                                  | .   |
| 7. Electric Power NOT Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer | .00   | .00   | .00  | 0.0005                                  | .   |
| <b>8. Gross Amount of Tax - Schedule A, Section II (Total of Lines 6 and 7)</b>   |   |   |  |   | .   |
| 9. LESS Credit for Electric Power Generation Tax Paid to Other States   |   |   |  |   | .   |
| 10. Net Tax for Schedule A, Section II (Line 8 minus Line 9)  |   |   |  |   | .   |
| <b>11. Gross Amount of Tax - Schedule A, Section I Plus Section II (Line 5 plus Line 10)</b>  |   |   |  |   | .   |

**EXCLUSIONS (SPECIFY IN KILOWATT HOURS)\***

| AMOUNT OF EXCLUSION(S) | DESCRIPTION | SCHEDULE IN WHICH CLAIMED |
|------------------------|-------------|---------------------------|
|                        |             |                           |
|                        |             |                           |
|                        |             |                           |
|                        |             |                           |
|                        |             |                           |

\*There is no exclusion for company use or line loss. Enter all other exclusions in Schedule A, Column 2.



B 1 7 0 9 1 5 0 2 W

|   |                                    |                           |        |
|---|------------------------------------|---------------------------|--------|
| 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) |        |
| (Signature of preparer other than taxpayer)   | (Address)                          | (Date)                    |        |

**Please answer all questions:**

1. If you purchased this business in the past twelve (12) months, give the previous owners 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 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 \_\_\_\_\_

\_\_\_\_\_