



\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 City State Zip

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

WV/SEV-400C  
 r1L038 v 13-Web

**WEST VIRGINIA COAL SEVERANCE TAX ESTIMATE**

**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](http://www.wvtax.gov) for additional information.**

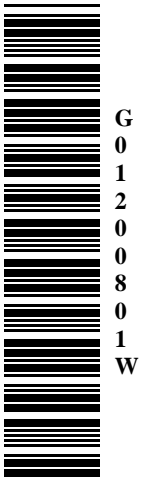
Period Ending: \_\_\_\_\_ Due Date: \_\_\_\_\_ Check if: CONSOLIDATED  SEPARATE

**SCHEDULE E - REPORT OF COAL PRODUCTION - Tons from all seams must be reported in the county where severed from the ground**

KEY TO COUNTY FIPS CODES				Name of County of Production (If you only process purchased coal, enter N/A)	County FIPS Code	Short Tons Produced this Period (Round to Nearest Whole Ton)
001 Barbour	029 Hancock	057 Mineral	085 Ritchie			.00
003 Berkeley	031 Hardy	059 Mingo	087 Roane			.00
005 Boone	033 Harrison	061 Monongalia	089 Summers			.00
007 Braxton	035 Jackson	063 Monroe	091 Taylor			.00
009 Brooke	037 Jefferson	065 Morgan	093 Tucker			.00
011 Cabell	039 Kanawha	067 Nicholas	095 Tyler			.00
013 Calhoun	041 Lewis	069 Ohio	097 Upshur			.00
015 Clay	043 Lincoln	071 Pendleton	099 Wayne			.00
017 Doddridge	045 Logan	073 Pleasants	101 Webster			.00
019 Fayette	047 McDowell	075 Pocahontas	103 Wetzel			.00
021 Gilmer	049 Marion	077 Preston	105 Wirt			.00
023 Grant	051 Marshall	079 Putnam	107 Wood			.00
025 Greenbrier	053 Mason	081 Raleigh	109 Wyoming			.00
027 Hampshire	055 Mercer	083 Randolph				.00

**TAX COMPUTATION**

(Column 1) COAL	(Column 2) Taxable Amount	(Col 3) Rate	(Column 4) Tax Due (Column 2 X Column 3)
1. Produced or value added from processed coal	.		.
2. Qualified thin seam 37" to 45"	.		.
3. Qualified thin seam less than 37"	.		.
4. Tax Due			.
5. Credits (Investment Credits and \$41.67 per month Annual Exemption)			.
6. Net Severance Tax (Line 4 minus Line 5)			.
7. Total Tons Sold (do not include tons from qualified thin seams on or after 4/1/2000 (§11-13A-3))			.00
8. Tax @ \$0.75 (Multiply Line 7 by .75)			.
9. Net State Severance Tax (Multiply Line 6 by .93)			.
10. Net Minimum Tax (Line 8 Minus Line 9) If Line Line 9 is greater than Line 8, enter 0			.
11. Total Tax Due (Add Lines 6 and 10)			.



## WEST VIRGINIA COAL SEVERANCE TAX ESTIMATE

The production of waste coal must be reported quarterly on the waste coal severance tax quarterly estimate return (WV/SEV-400W) If you have income from the production of other natural resources or timber, you must also file the severance tax estimate (WV/SEV-400) or the timber severance tax estimate (WV/SEV-400T). If you file more than one type of severance tax return, you may claim ONLY one \$41.67 per month annual exemption.

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)	

**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](http://www.wvtax.gov)**

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