



Name _____
 Address _____
 City _____ State _____ Zip _____

Account #: _____

WV/SEV-401C
 rtL008 v.1

ANNUAL COAL SEVERANCE TAX RETURN

| | | |
|---|-----------------------------------|--|
| Period Ending: | Due Date: | ISOPACH MAP SENT <input type="checkbox"/> Date Sent: _____ |
| Check if: CONSOLIDATED <input type="checkbox"/> | SEPARATE <input type="checkbox"/> | Extension Date: _____ M M D D Y Y Y Y |
| Check if: FINAL <input type="checkbox"/> | AMENDED <input type="checkbox"/> | |

SCHEDULE E - REPORT OF COAL PRODUCTION FOR TAXABLE YEAR

| COLUMN 1 Name of County of Production | COL. 2 County FIPS Code | COLUMN 3 12th Month Coal Production (ROUND TO THE NEAREST WHOLE TON) | COLUMN 4 Full Year Coal Production (ROUND TO THE NEAREST WHOLE TON) |
|---|-------------------------------|--|---|
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |
| | | . 00 | . 00 |

SCHEDULE A - TAX COMPUTATIONS

| | |
|--|---|
| 1. Total Tax Due (From Line 10 of Schedule B2) | |
| 2. Total Credits (From Line 4 of Schedule TC) | |
| 3. Net Severance Tax Payable (Line 1 minus Line 2) | |
| 4. Net Minimum Tax (From Line 7 of Schedule C) | |
| 5. Net Amount of Tax (Add Lines 3 and 4) | |
| 6. Total Payments Made for the Period Covered by this Return | |
| 7. Balance of Tax Due (Line 5 minus Line 6) If Line 6 is greater than Line 5, enter 0 | |
| 8. NON-WAIVABLE INTEREST | For Internal Use Only. If late, a notice will be sent. |
| 9. ADDITIONS TO TAX | |
| 10. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX | |
| 11. TOTAL TAX DUE (From Line 7) | |
| 12. Overpayment Amount (Line 6 minus Line 5) If Line 5 is greater than Line 6, enter 0 | |
| 13. Amount of Line 12 to be Credited to Next Year's Tax | |
| 14. Amount of Line 12 to be Refunded (Line 12 minus Line 13) | |

B27061
 533W



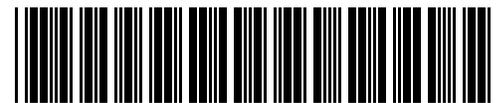
ANNUAL COAL SEVERANCE TAX RETURN

| SCHEDULE B1 - SEVERANCE TAX COMPUTATION 12TH MONTH PERIOD | | | |
|--|--------------------------------------|----------------------------|---|
| COAL | (COLUMN 1) Taxable Amount | (COLUMN 2) Rate | (COLUMN 3) Tax Due (Column 1 x Column 2) |
| 1. Produced or value added from processed coal | . | 0.05 | . |
| 2. Qualified thin seam 37" to 45" | . | 0.02 | . |
| 3. Qualified thin seam less than 37" | . | 0.01 | . |
| 4. Gross Value to be Taxed (Add Column 1 Lines 1, 2, and 3) | . | | |
| 5. Tax Due (Add Column 3 Lines 1, 2, and 3) | | | . |

| SCHEDULE B2 - SEVERANCE TAX COMPUTATION FULL YEAR | | | |
|--|--|--|---|
| COAL | (COLUMN 1) Not qualified as thin seam | (COLUMN 2) Qualified thin seam 37" to 45" | (COLUMN 3) Qualified thin seam less than 37" |
| Processor (Complete Lines 1-3) | | | |
| 1. Total Gross Value of Purchased and Processed Resources | . | . | . |
| 2. Amount Paid or Payable For Purchased Resources | . | . | . |
| 3. Gross Value to be Taxed (Line 1 minus Line 2) | . | . | . |
| Producers (Complete Lines 4 and 5) | | | |
| 4. Gross Value of Severed and Processed Resources | . | . | . |
| 5. Gross Value of Severed Resources but not Processed | . | . | . |
| 6. Gross Value to be Taxed (Add Lines 3, 4 and 5) | . | . | . |
| 7. Rate | 0.05 | 0.02 | 0.01 |
| 8. Tax (Multiply Line 6 by Line 7) | . | . | . |
| 9. Gross Value to be Taxed (Add Line 6 Columns 1, 2 and 3) | | | . |
| 10. Total Tax Due (Add Line 8 Columns 1, 2 and 3) and Report on line 1 of Schedule A | | | . |

| KEY TO COUNTY FIPS CODES | | | | | | | |
|---------------------------------|----------------|---------------|--------------|----------------|----------------|-------------|-------------|
| 001 Barbour | 015 Clay | 029 Hancock | 043 Lincoln | 057 Mineral | 071 Pendleton | 085 Ritchie | 099 Wayne |
| 002 Berkeley | 017 Doddridge | 031 Hardy | 045 Logan | 059 Mingo | 073 Pleasants | 087 Roane | 101 Webster |
| 005 Boone | 019 Fayette | 033 Harrison | 047 McDowell | 061 Monongalia | 075 Pocahontas | 089 Summers | 103 Wetzel |
| 007 Braxton | 021 Gilmer | 035 Jackson | 049 Marion | 063 Monroe | 077 Preston | 091 Taylor | 105 Wirt |
| 009 Brooke | 023 Grant | 037 Jefferson | 051 Marshall | 065 Morgan | 079 Putnam | 093 Tucker | 107 Wood |
| 011 Cabell | 025 Greenbrier | 039 Kanawha | 053 Mason | 067 Nicholas | 081 Raleigh | 095 Tyler | 109 Wyoming |
| 013 Calhoun | 027 Hampshire | 041 Lewis | 055 Mercer | 069 Ohio | 083 Randolph | 097 Upshur | |

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>



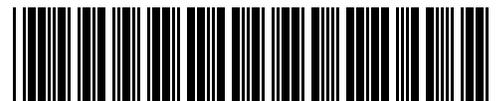
B 2 7 0 6 1 5 0 2 W

ANNUAL COAL SEVERANCE TAX RETURN

| SCHEDULE C - MINIMUM TAX ON COAL PRODUCTION (If you process coal <u>only</u>, do not complete Schedule C) | | |
|--|-------------------|-----------|
| | 12th Month Period | Full Year |
| 1. Total Tons Sold *(Do not include tons from qualified thin seams) | .00 | .00 |
| 2. Rate | 0.75 | 0.75 |
| 3. Tentative Minimum Tax (Multiply Line 1 by Line 2) | . | . |
| 4. Net Severance Tax Payable (Schedule A, Line 3) | . | . |
| 5. Net Severance Tax Ratio | 0.93 | 0.93 |
| 6. Net State Severance Tax (Multiply Line 4 by Line 5) | . | . |
| 7. Net Minimum Tax (Line 3 Minus Line 6) If Line 6 is greater than Line 3, enter 0 here and on Line 4 of Schedule A | . | . |

| SCHEDULE TC - TAX CREDITS | | |
|---|-------------------|-----------|
| | 12th Month Period | Full Year |
| 1. Annual Credit-\$500 per year or \$41.67 per month for each month engaged in business in WV | . | . |
| 2. Investment Credits | . | |
| 3. Credit for Coal Loading facilities (Attach Schedule CL) | | . |
| 4. Total Credit (Add lines 1 through 3 Full Year) and Report on Line 2 of Schedule A | | . |

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



B 2 7 0 6 1 5 0 3 W

ANNUAL COAL SEVERANCE TAX RETURN

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 the 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: _____

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>