

# ANNUAL REPORT OF

(Name of Respondent)

(Address of Respondent)

TO THE  
BOARD OF PUBLIC WORKS  
OF THE  
STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

Name, title, address and telephone & fax number (including area code) of the person to be contacted concerning this report:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Title \_\_\_\_\_

Fax \_\_\_\_\_

Address \_\_\_\_\_

E-mail \_\_\_\_\_

Return to:

West Virginia State Tax Department  
Property Tax Division  
Special Properties Section  
PO Box 1463  
Charleston WV 25325

(304) 558-3940  
(304) 558-1150 Fax

■ Return by: **May 1, 2026**

**RESPONDENT PLEASE CHECK APPROPRIATE LINE:**

**Is Your Company**

(a) For Profit Company \_\_\_\_\_  
(b) Non-Profit Company \_\_\_\_\_  
(c) Part of Public Service District \_\_\_\_\_

**Are You Filing Under Same Name as Last Year** Yes \_\_\_\_\_ No \_\_\_\_\_

**Are You Filing Under Same Address as Last Year** Yes \_\_\_\_\_ No \_\_\_\_\_

**If Applicable Please State Former Name and / or Address**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## GAS STORED

- Report below the information called for concerning inventories of gas stored.
- The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Mcf of inputs and withdrawals and balance for each project, except under certain specified circumstances. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and reason for any deviation from the general basis provided by the Uniform System of Accounts. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory costs records are maintained.
- If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment and account charged or credited.
- Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
- If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock" or restoration of previous encroachment, including brief particulars of any such accounting during the year.
- If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during year.
- Pressure base of gas volumes reported in this schedule is 14.73 psia at 60 F.

Line No.	Description (n)	TOTAL
1	Balance, beginning of year ..	\$
2	Gas delivered to storage	
3	(contra Acct. 609) ..	\$
4	Gas withdrawn from storage	
5	(contra Acct. 808) ..	\$
6	Other debits or credits (Explain)	
7		
8		
9		
10		
11		
12	Balance, end of year ..	\$
13	McF ..	
14	Amount per McF ..	\$
15		
16		
17	Gas delivered to storage:	
18	McF ..	
19	Amount per McF ..	
20	Cost basis of gas delivered to storage:	
21	Specify: Own production (give production area, see uniform system of accounts); average system purchases; specific purchases (state which purchases).	
22	Does cost of gas delivered to storage include any expenses for use of respondent's transmission, storage, or other facilities? .. If so, give particulars and date of Commission approval of the accounting.	
23		
24		
25		
26		
27		
28		
29	Gas withdrawn from storage:	
30	McF ..	
31	Amount per McF ..	
32	Cost basis of withdrawals:	
33	Specify average cost, f.o.b. (Explain any change in inventory basis during year and give date of Commission approval of the change or approval of an inventory basis different from that referred to in uniform system of accounts.)	
34		
35		
36		
37		
38		
39		
40		
41		

## **BREAKDOWN OF INVENTORY**

Please indicate the amount of gas storage inventory held for you by each company listed below.

number of MCF

COLUMBIA GAS TRANSMISSION CORP	
DOMINION TRANSMISSION INC	
TRANSCONTINENTAL GAS PIPELINE CORP	
TEXAS EASTERN TRANSMISSION	
EQUITRANS INC	
OTHER (please specify) _____	

**TOTAL**

This should be equivalent  
to line 13 of previous page

PROPERTY SHEET-B-(CLASSES III AND IV PROPERTY)

L.G.R. 2023  
Revised 10-72

A part of the report of ..... Company

On Property Sheet B, give complete itemized list, together with the book value and the true and actual value of each item listed, of all Classes III and IV property (all real and personal property, exclusive of Classes I and II), owned or operated in West Virginia.

**PROPERTY MUST BE LISTED BY COUNTIES, MAGISTERIAL DISTRICTS, AND MUNICIPALITIES.**

**BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.**

Give a complete explanation for any differences between Book Value and True and Actual Value.

**IMPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED  
(LIST BY COUNTY AND DISTRICT / CITY)**

Book Value  
(Whole Dollars)

True and  
Actual Value  
(Whole Dollars)

## **PLEASE NOTE:**

**IF YOU ARE A GAS MARKETER AND  
YOU HAVE UNDERGROUND GAS  
STORAGE FOR YEAR ENDING  
DECEMBER 31, 2025 AND YOU ARE  
BEING ASSESSED BY THE COUNTY  
OR COUNTIES IN WHICH YOU HAVE  
STORAGE PLEASE CONTACT OUR  
SPECIAL PROPERTIES SECTION BY  
TELEPHONE AT 304-558-3940 OR VIA  
EMAIL AT  
CHRISTINA.L.TURLEY@WV.GOV  
AND LET US KNOW SO THAT WE  
MAY REMOVE YOU FROM OUR  
UNDERGROUND GAS STORAGE  
DATABASE. IF YOU DO NOT, IT IS  
POSSIBLE THAT YOU COULD BE  
DOUBLE ASSESSED.**

**THANK YOU**

A part of the report of \_\_\_\_\_  
(Company)

=====

**OATH**

State of \_\_\_\_\_

County of \_\_\_\_\_

I, THE UNDERSIGNED \_\_\_\_\_  
(Name of Officer) \_\_\_\_\_ (Official Title)

of the \_\_\_\_\_ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report; and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

\_\_\_\_\_  
(Official Title)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Notary Public**

*(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)*