STC 12:35
Rev 04/2026

WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

20

Complete this form for **each well.**

PRODUCER NAME		PRODUCER CODE	
ADDRESS			
CITY	STATE	ZIP CODE	
DBA ATTN, AGENT		PHONE	
EMAIL			

SCHEDULE 1: WELL/LEASE INFORMATION

COUNTY NAME		COUNTY NUMBER	
NRA #		API #	
WELL/LEASE NAME			
LAND BOOK ACREAGE		LEASE ACREAGE	

SCHEDULE 2: PRODUCTION INFORMATION

1	WELL STATUS - SELECT ONE	A ☐	P ☐	S ☐	E ☐	Z ☐	L ☐	M ☐	C ☐	B ☐	H ☐	F ☐
2	IF PRODUCING NGLS, CHECK ALL THAT APPLY	ETHANE ☐	PROPANE ☐	BUTANE ☐	ISOBUTANE ☐	PENTANE ☐						
3	INITIAL PRODUCTION DATE MM DD YYYY			4	PRODUCING FORMATION/							

		OIL	GAS	NGLS
5	TOTAL BARRELS OF OIL OR MCFS OF GAS OR NGLS			
6	TOTAL RECEIPTS PER RESOURCE			
7	WORKING INTEREST RECEIPTS PER RESOURCE			
8	TOTAL EXPENSES PER RESOURCE			
9	ROYALTY INTEREST RECEIPTS PER RESOURCE			

10	TOTAL WORKING INTEREST FROM SCHEDULE 2		11	TOTAL WORKING INTEREST FROM ALL PAGES OF SCHEDULE 3	
12	TOTAL ROYALTY INTEREST FROM SCHEDULE 2		13	TOTAL ROYALTY INTEREST FROM ALL PAGES OF SCHEDULE 3	

Return continued on next page

RETURN POSTMARKED ON OR BEFORE AUGUST 1

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WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

SCHEDULE 3
WORKING INTEREST, ROYALTY, AND OVERRIDING ROYALTY OWNERS

TOTAL DECIMAL INTEREST SHOULD TOTAL 1 UNLESS FLAT RATE ROYALTIES ARE INVOLVED. TOTAL INCOME SHOULD EQUAL TOTAL OIL, GAS, AND NGL RECEIPTS IN SCHEDULE 2.

	OWNER'S LAST NAME LIST OWNERS ALPHABETICAL BY LAST NAME	MAILING ADDRESS STREET, CITY, STATE, ZIP	MINERAL JUR	MINERAL STATE	OWNER CODE	LINK CODE	DECIMAL INTEREST	INCOME ROUNDED
1	LAST NAME FIRST NAME							
2	LAST NAME FIRST NAME							
3	LAST NAME FIRST NAME							
4	LAST NAME FIRST NAME							
5	LAST NAME FIRST NAME							
6	LAST NAME FIRST NAME							
7	LAST NAME FIRST NAME							
8	LAST NAME FIRST NAME							
9	LAST NAME FIRST NAME							
10	LAST NAME FIRST NAME							
		WORKING INTEREST TOTALS - THIS PAGE						
		ROYALTY INTEREST TOTALS - THIS PAGE						

TOTAL DECIMAL INTEREST IN GRAND TOTAL OF ALL SCHEDULE 3 SHOULD EQUAL 1, UNLESS FLAT RATE ROYALTIES ARE INVOLVED.TOTAL INCOME MUST EQUAL THE TOTAL OIL, GAS, AND NGL RECEIPTS ABOVE.

IF YOU HAVE MORE THAN 10 OWNERS, USE ADDITIONAL COPIES OF SCHEDULE 3. DO NOT SEND A SCHEDULE 3 WITHOUT ONE COPY OF THE STC 12:35 PAGE 1.

Click this link to add additional Schedule 3's:
https://tax.wv.gov/Business/PropertyTax/FormsAndPublications/Pages/PropertyTaxFormsAndPublications.aspx

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WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN

OATH

State of _____, County of _____

I, _____,
(Name and Title)

of _____
(Company)

do solemnly swear or affirm that the foregoing is to the best of my knowledge and judgment, a true, correct, and complete return in all respects.

_____
Signature

Subscribed and sworn to before me by _____

this the _____ day of _____, _____.

_____
Notary

My commission expires: _____

Return Postmarked on or before the first business day of August.

Please note any name/address changes on label below.

MAIL TO: WEST VIRGINIA TAX DIVISION
PROPERTY TAX
SPECIAL PROPERTIES SECTION
PO BOX 1345
CHARLESTON WV 25325-1345

OR

MAIL TO: WEST VIRGINIA TAX DIVISION
PROPERTY TAX
SPECIAL PROPERTIES SECTION
1001 LEE STREET EAST
CHARLESTON WV 25301

FORM STC 12:35

WEST VIRGINIA OIL AND GAS PRODUCER/OPERATOR RETURN
INSTRUCTIONS

PLEASE NOTE: THESE INSTRUCTIONS ARE TO ASSIST YOU IN THE PREPARATION OF THE TAX RETURN. THEY ARE NOT A SUBSTITUTE FOR TAX LAW AND REGULATIONS.

THIS RETURN MUST BE COMPLETED FOR **EACH** WELL. ONLY ONE WELL SHOULD BE REPORTED ON A SINGLE RETURN. **THIS RETURN IS DUE ON OR BEFORE THE FIRST BUSINESS DAY OF AUGUST.** Your failure to file this return in a timely manner will result in an estimate of your working interest value. In the event no previous year value is on record, a value will be estimated based on any information the Tax Division can gather or infer concerning the production of the well. (See West Virginia Code § 11-3-10 for further information concerning failure to file this return.)

PRODUCER NAME	Please provide the company name or the name of the producing company. If you have sold or are no longer operating any well in any of the accounts, please identify the name and address of the new producer and the date on which the well was transferred.
PRODUCER CODE	Please provide the producer code assigned to you by the state of West Virginia. Should you not know your producer code, please email or call the Property Tax Section for assistance.
ADDRESS, CITY, STATE, ZIP	Please provide the company's complete mailing address.
DBA, ATTN, AGENT	If you are acting as agent for the producer/operator, please provide the agent company's name.
PHONE	If the office has questions regarding the filing of your return, please provide the telephone number of a contact.
EMAIL	Please supply an email address of the person who can answer questions about the data on the return.

SCHEDULE 1: WELL/LEASE INFORMATION

COUNTY NAME	Please identify the name of the county in which this parcel/lease is located (or taxed).
COUNTY NUMBER	Please provide the 2 digit county code as used by the Property Tax Section. **DO NOT USE DEP COUNTY CODES.** Should you need a list of the county codes this office uses, please email or call the Property Tax Section for assistance.
WELL/LEASE NAME	Please provide the well name/lease name or unique identifier that is specific to this property.
NRA #	Please provide the unique Natural Resources Account (NRA) number that has been assigned to you well by the Property Tax Section. **PLEASE NOTE NRA NUMBERS THAT WERE PREVIOUSLY REPORTED WITH MULTIPLE WELLS ON A SINGLE NRA NUMBER WERE CHANGED IN TAX YEAR 2022.** Should you need a list of your current NRA numbers, please email or call the Property Tax Section. For wells that were began production in the calendar year being reported, the NRA number will be a ten (10) digit number created as follows: TD2027API# (The first 2 digits being the tax district, the next 4 being the tax year (2025) and the last 4 being the last four digits of the API number.)
API #	Enter the ten (10) digit American Petroleum Institute (API) well number.

SCHEDULE 2: PRODUCTION INFORMATION

Complete this section for the Previous calendar year.
For example, the Tax Year 2027 form, sent on August 1, 2026 will reflect the well data for the calendar year 2025.

1. WELL STATUS	Check the status of the well as (A) Active (P) Plugged prior to July 1 of the current year (S) Shut in or volumes not sold for the entire past calendar year (E) Enhanced for an oil well involved in enhanced recovery (Z) Horizontal Marcellus/Utica (L) Horizontal other than Marcellus/Utica or Coalbed Methane (M) Vertical Marcellus/Utica (C) Vertical Coalbed methane (B) Began production after being shut-in the previous year (F) Flat rate royalty (H) Home use ONLY (no income reported or royalties paid)
2. IF PRODUCING NGLS, SELECT ALL THAT APPLY	If producing NGLS, indicate which type of NGLS are being produced Ethane Propane Butane Isobutane Pentane
3. INITIAL PRODUCTION DATE	List the initial year that this well began producing. If unavailable or unknown, leave blank.
4. PRODUCING FORMATION/ PLAY	Please provide the 2-3 digit code found in the variables for all producing formation(s),or subsurface strata from which this production occurred. If Marcellus, list whether horizontal or vertical. (Line 1: Z or M respectively) **FAILURE TO FILE THIS INFORMATION WILL RESULT IN THE LOWEST DECLINE RATE BEING USED, THUS PRODUCING A HIGHER APPRAISAL. RETURNS NOT NOTED WILL BE ASSUMED TO BE VERTICAL.**
5. TOTAL BARRELS OF OIL OR MCFS OF GAS OR BARRLES OF NGLS	Under the OIL Column, list the total rounded production in BBLs for each identifiedwell. Under the GAS Column, list the total rounded production in MCF for each identifiedwell. **DO NOT USE DECIMALS.**
6. TOTAL RECEIPTS PER RESOURCE*	Under each column, for the indicated resource, list the total gross receipts received (field line receipts) for the calendar year. **ROUND TO NEAREST WHOLE DOLLAR.**
7. WORKING INTEREST RECEIPTS PER RESOURCE*	Under each column, for the indicated resource, list the working interest receipts received for the calendar year (total receipts minus royalties/overriding royalties paid). **ROUND TO NEAREST WHOLE DOLLAR.**
8. TOTAL EXPENSES PER RESOURCE	Under each column, for the indicated resource, list the total expenses for the calendar year. **ROUND TO NEAREST WHOLE DOLLAR.**
9. ROYALTY INTEREST RECEIPTS PER RESOURCE	Under each column, for the indicated resource, list the royalty interest receipts paid for the calender year. **ROUND TO NEAREST WHOLE DOLLAR.**
10. TOTAL WORKING INTEREST FROM SCHEDULE 2	Total amount of all working interest reported on schedule 2. Must be the sum of all 3 columns listed on line 7.
11. TOTAL ROYALTY INTEREST FROM SCHEDULE 2	Total amount of all royalty interest reported on schedule 2. Must be the sum of all 3 columns listed on line 9.
12. TOTAL WORKING INTEREST FROM SCHEDULE 3	Combined total of all working interest(s) reported on all pages of the schedule 3.
13. TOTAL ROYALTY INTEREST FROM SCHEDULE 3	Combined total of all royalty interest(s), overriding royalty interests, and flat rate royalty interests reported on all pages of the schedule 3.

***DO NOT DEDUCT ANY OPERATING EXPENSES OR ANY DEDUCTIONS CLAIMED ON SEVERANCE, INCOME AND/OR PROPERTY TAX, OR OTHER RETURNS. BE SURE THAT YOU ARE REPORTING ALL PRODUCTION FROM YOUR WELL. THIS INCLUDES ALL BY-PRODUCTS SUCH AS PROPANE, BUTANE, ETC.**

SCHEDULE 3: . WORKING INTEREST, ROYALTY, AND OVERRIDING ROYALTY OWNERS	
OWNER(S) NAME(S)	Indicate the recipient of the working interest, royalty or overriding royalty income in alphabetical order. **In instances of more than one working interest partner, list individually only if a separate tax ticket is requested.** NOTE: If well is plugged or shut-in and no income was received, list royalty owners only and their decimal interest.
ADDRESS	Give the current mailing address for those receiving income from this property.
MINERAL JUR	Please provide the jurisdiction (county) the owner's mineral rights are in.
MINERAL STATE	Please provide the state (WV or PA) the owner's mineral rights are in.
LINK CODE	Please provide an owner code. Every owner should have an owner code that is consistent across all wells. **Owner codes are to be specific to the owner, not the well.**
OWNER CODE	Indicate: • overriding royalty interest with "OR"; • royalty interest with “RI”; • working interest as “WI”. Any interest not coded will be assumed to be a royalty interest.
DECIMAL INTEREST	Indicate the decimal interest each party owns. NOTE: Working, royalty and overriding royalty interest should total 1.0 unless flat rate royalties are involved.
INCOME	Report the gross monies for the working, royalty or overriding royalty interests for the calendar year. **NOTE: Round to nearest whole dollar.**

ADDITIONAL INSTRUCTIONS

All wells listed on the enclosed printout are required to be reported by your company unless they were sold prior to July 1, 2026. If sold, you must reply under separate cover listing NRA # and to whom sold (including complete name and address). If this data is not received and no return is filed by the new company, those accounts will be treated as having not properly filed a return and the tax ticket may be assigned to your company. In addition, any new wells acquired must be reported. If wells were sold prior to July 1, 2026 total calendar year 2025 production data must be supplied to the reporting entity for full year reporting.

The producing formation determines the nature of the future income stream (estimated life of the well) and, therefore, is a critical factor within the valuation process. Failure to provide this information will result in the use of lowest decline rate, thus yielding the highest value.

You must provide duplicate copies of paper return(s) to appropriate county assessors’ office. Do not provide the data in another format unless requested by the county assessor.

If the royalties are not paid by you but are paid by another company, you must acquire this data from the other company before submission of your return. The Division will attribute royalties listed as paid by a third party, unknown or not given to the producer. No exceptions will be made.

Any actual revenues and expenditures for first year wells must be submitted with the annual return due August 1, 2026

After having carefully read all instructions, please **sign and notarize**. Note: One notarization for all returns is sufficient. Also, please make any name or address changes on label below notarization.

Should you have additional questions or comments, please feel free to contact the Oil and Gas Unit at (304) 558-0781 or PTDOILGAS@wv.gov