

Tax Account Administration
P.O. Box 425
Charleston, WV 25322-0425



Name _____

Address _____

City _____ State _____ Zip _____

Account #: _____

SEV-401
rtL353 v.1

WEST VIRGINIA SEVERANCE TAX ANNUAL

ACCOUNT NUMBER	PERIOD ENDING MMDDYYYY	DUE DATE MMDDYYYY	EXTENSION DATE MMDDYYYY
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FINAL ☐ AMENDED ☐ SEPARATE ☐ CONSOLIDATED ☐

BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE THE SUPPORTING SCHEDULES.

TAX CALCULATION

1. TOTAL TAX (PAGE 2, SEVERANCE TAX COMPUTATION SCHEDULE, LINE 8)	.
2. TOTAL CREDITS (PAGE 2, SCHEDULE TC, LINE 3)	.
3. ADJUSTED TAX (LINE 1 MINUS LINE 2) IF LINE 2 IS GREATER THAN LINE 1, ENTER 0	.
4. TOTAL PAYMENTS MADE FOR THE PERIOD COVERED BY THIS RETURN AND ANY CREDIT FROM PRIOR YEARS OVERPAYMENT	.
5. BALANCE OF TAX DUE (LINE 3 MINUS LINE 4) IF LINE 4 IS GREATER THAN LINE 3 ENTER 0, AND ENTER AMOUNT OVERPAID ON LINE 6.	.
6. OVERPAYMENT AMOUNT (LINE 4 MINUS LINE 3) IF LINE 3 IS GREATER THAN LINE 4, ENTER 0	.
7. AMOUNT OF LINE 6 TO BE CREDITED TO NEXT YEAR'S TAX	.
8. AMOUNT OF LINE 6 TO BE REFUNDED (LINE 6 MINUS LINE 7)	.

Mail To: West Virginia Tax Division
Tax Account Administration
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.tax.wv.gov
File online at <https://mytaxes.wvtax.gov>



B 2 3 2 0 2 5 0 1 W

SEVERANCE TAX COMPUTATION SCHEDULE

1. NATURAL GAS (Schedule A MUST be completed. Enter total tax due from Schedule A, Total Line.)	.
2. OIL (Schedule B MUST be completed. Enter total tax due from Schedule B, Total Line.)	.
3. NATURAL GAS AT MID VOLUME VERTICAL WELL RATE (Schedule C MUST be completed. Enter total tax due from Schedule C, Total Line.)	
4. OIL AT MID VOLUME VERTICAL WELL RATE (Schedule D MUST be completed. Enter total tax due from Schedule D, Total Line.)	
5. COALBED METHANE (Schedule E MUST be completed. Enter total tax due from this commodity from Schedule E, Column F, line 1.)	.
6. SAND, GRAVEL, OR OTHER MINERAL PRODUCT NOT QUARRIED OR MINED (Schedule E MUST be completed. Enter total tax due from this commodity from Schedule E, Column F, line 2.)	.
7. OTHER NATURAL RESOURCE PRODUCTS (NATURAL GAS LIQUIDS, ETHANE, BUTANE, PROPANE, CONDENSATE, ETC.) (Schedule E MUST be completed. Enter total tax due from these commodities from Schedule E, Column F, line 3.)	.
8. TOTAL TAX - ENTER HERE AND ON LINE 1 ON PAGE 1.	.

SCHEDULE TC - TAX CREDITS

1. ANNUAL CREDIT - \$500 PER YEAR OR \$41.67 PER MONTH FOR EACH MONTH ENGAGED IN BUSINESS IN WEST VIRGINIA. ONLY ONE ANNUAL CREDIT MAY BE CLAIMED BY EACH BUSINESS ENTITY, NOT TO EXCEED \$500.00.	.
2. MANUFACTURING INVESTMENT TAX CREDIT (MUST ATTACH DOCUMENTATION)	.
3. TOTAL CREDIT - ADD LINES 1 AND 2, ENTER TOTAL HERE AND LINE 2 ON PAGE 1.	.

SIGNATURE

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
CONTACT		TELEPHONE NUMBER	
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	ADDRESS		DATE



B 2 3 2 0 2 5 0 2 W

SCHEDULE A
NATURAL GAS (NOT MID VOLUME VERTICAL RATE) - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	D		E	F	G	H
API NUMBER	GROSS VALUE	MCFS*	EXEMPTIONS		ADJUSTED GROSS VALUE	TRANSPORTATION ** ALLOWANCE	NET GROSS VALUE	
			LOW VOLUME WELL/ QUALIFIED SHUT IN WELL (TOTAL GROSS VALUE)	TOTAL PROVIDED TO PROPERTY OWNERS (IN GROSS VALUE)				
Taxpayers reporting more than ten (10) wells should file electronically at www.MyTaxes.wv.tax.gov								
TOTAL EACH COLUMN								
TOTAL TAX Multiply Column H Total by 0.05 - Report on Line 1 of Severance Tax Computation Schedule								

ANY and ALL wells must be reported, including shut in and low volume.

*** Round to nearest whole number.**

****Transportation not available when Column F is zero**



B 2 3 2 0 2 5 0 3 W

SCHEDULE B
OIL (NOT MID VOLUME VERTICAL RATE) - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	D		E	F	G
API NUMBER	GROSS VALUE	BARRELS*	EXEMPTIONS		ADJUSTED GROSS VALUE	TRANSPORTATION ** ALLOWANCE	NET GROSS VALUE
			LOW VOLUME WELL/ QUALIFIED SHUT IN WELL (TOTAL GROSS VALUE)				
Taxpayers reporting more than ten (10) wells should file electronically at www.MyTaxes.wv.tax.gov							
TOTAL EACH COLUMN							
TOTAL TAX Multiply Column G Total by 0.05 - Report on Line 2 of Severance Tax Computation Schedule							

ANY and ALL wells must be reported, including shut in and low volume.

*** Round to nearest whole number**

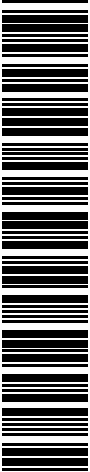
****Transportation not available when Column E is zero**



B 2 3 2 0 2 5 0 4 W

SCHEDULE E COALBED METHANE, NGL, AND OTHER COMMODITY - TAX COMPUTATION SCHEDULE					
A	B	C	D	E	F
API NUMBER	COMMODITY CODE	GROSS VALUE	TRANSPORTATION ** ALLOWANCE	NET GROSS VALUE	TAX DUE (MULTIPLY COLUMN E BY 0.05)
Taxpayers reporting more than ten (10) wells should file electronically at www.MyTaxes.wv.gov					
TOTAL EACH COLUMN					
1 . TOTAL TAX Coalbed methane					
Report on Line 5 of Severance Tax Computation Schedule					
2. TOTAL TAX Sand, gravel, or other mineral product not quarried or mined					
Report on Line 6 of Severance Tax Computation Schedule					
3. TOTAL TAX Other Natural Resource Products					
(Natural Gas Liquids, Ethane, Butane, Propane, Condensate, Etc.) Report on Line 7 of Severance Tax Computation Schedule					

ANY and ALL wells must be reported, including shut in and low volume.
**T Transportation not available when Column C is zero



B 2 3 2 0 2 5 0 5 W