



 Name

 Address

 City State Zip

Account #: _____

WV/SEV-401
 r1L111 v.5

WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN

Period Ending:	Due Date:	Extension Date:																
		<table border="0"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>									M	M	D	D	Y	Y	Y	Y
M	M	D	D	Y	Y	Y	Y											
Check if: CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	FINAL <input type="checkbox"/> AMENDED <input type="checkbox"/>																

BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE THE SCHEDULES ON THE REVERSE SIDE OF THIS FORM

1. Total Tax (From Severance Tax Computation Schedule Page 2)	.
2. Total Credits (Schedule TC - Line 3 on Page 2 - Attach Appropriate Schedules)	.
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 10)	.
6. NON-WAIVABLE INTEREST	INTERNAL USE ONLY
7. ADDITIONS TO TAX	
8. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	
9. TOTAL TAX AND LATE FILING CHARGES DUE	.
10. Overpayment Amount (Line 4 minus Line 3) If Line 3 is greater than Line 4, enter 0	.
11. Amount of Line 10 to be Credited to Next Year's Tax	.
12. Amount of Line 10 to be Refunded (Line 10 minus Line 11)	.

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



B 2 3 1 2 1 4 0 1 W

WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN

Account #: _____

SEVERANCE TAX COMPUTATION SCHEDULE	
Type of Natural Resource	Tax
1. Natural Gas (Schedule A MUST be completed. Enter total tax due from Column J of Schedule A .)	.
2. Oil (Schedule B MUST be completed. Enter total tax due from Column I of Schedule B .)	.
3. Coalbed Methane (Schedule C MUST be completed. Enter total tax due from this commodity Column G of Schedule C .)	.
4. Sand, gravel, or other mineral product not quarried or mined (Schedule C MUST be completed. Enter total tax due from this commodity Column G of Schedule C .)	.
5. Limestone or Sandstone quarried or mined (Schedule C MUST be completed. Enter total tax due from this commodity Column G of Schedule C .)	.
6. Other natural resource products (natural gas liquids, ethane, butane, propane, condensate, etc.) (Schedule C MUST be completed. Enter total tax due from this commodity Column G of Schedule C .)	.
7. TOTAL TAX - Enter here and on Line 1 on Front of Return	.

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 on Line 2 on Page 1	.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statement(s) 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)		(Date)	

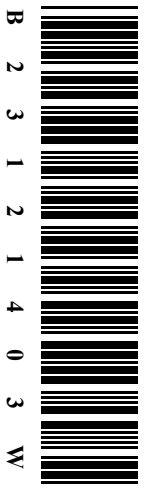


B 2 3 1 2 1 4 0 2 W

**SCHEDULE A
NATURAL GAS - TAX COMPUTATION AND EXEMPTION SCHEDULE**

A API Number	B Gross Value	EXEMPTIONS			F Adjusted Gross Value	G Transportation* Allowance	H Net Gross Value	I Tax Rate	J Tax Due
		C Low Volume Well (total gross value)	D Qualified Shut in Well (total gross value)	E Total Provided to Property Owners (in gross value)					
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
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47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
47-								0.05	
TOTAL(S)									

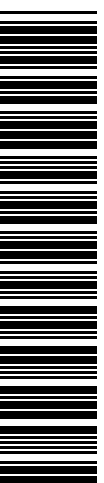
* Transportation not available when Column F is zero



**SCHEDULE B
OIL - TAX COMPUTATION AND EXEMPTION SCHEDULE**

A	B	EXEMPTIONS		E	F	G	H	I
		C Low Volume Well (total gross value)	D Qualified Shut in Well (total gross value)					
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
47-							0.05	
TOTAL(S)								

* Transportation not available when Column E is zero



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**SCHEDULE C
COALBED METHANE, NGL, SANDSTONE, LIMESTONE AND OTHER COMMODITY - TAX COMPUTATION AND EXEMPTION SCHEDULE**

A	B	C	D	E	F	G
API/Permit Number	Commodity Code*	Gross Value	Transportation Allowance**	Net Gross Value	Tax Rate	Tax Due
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
					0.05	
TOTAL(S)					0.05	

* Including (natural gas liquids, ethane, butane, propane, condensate, etc.) Please see instructions for code.
 ** Transportation is only allowable to reduce gross value of coalbed methane on Schedule C.



B 2 3 1 2 1 4 0 5 W