

SEV-401 Schedule C

Instructions for Coal Bed Methane and other Commodity Computation

Each well must be listed individually providing all information requested.

To Complete Schedule C

Column A: Enter API/Permit Number as reported to DEP (Input letters and numbers only – no dashes).

Column B: Select the applicable commodity code for the natural resource being reported from the following list:

Coal Bed Methane	100
Ethane	101
Butane	102
Propane	103
Condensate	104
Sandstone	200
Limestone	201
Salt	202
Sand	300
Gravel	400
Non-Processed Waste Coal	500
Clay	600
Shale	700

Note: Report NGL's under Condensate Commodity Code 104.

Column C: List the gross value.

Column D: List the amount of transportation allowance being claimed. Please provide calculation method and supporting documentation. Attach separate sheet. **Transportation allowance is only available for coal bed methane, and natural gas liquids.**

Column E: Subtract Column D from Column C and list the result. If the result is less than zero, enter zero.

Column F: Reflects the rate per \$100.00 of gross value.

Column G: Multiply Column E by the rate in Column F. Record tax due here and on page 2, lines 3 through 6 on the Severance Tax Computation Schedule. For ethane, butane, propane, and condensate add to total from Schedule A and record on page 2, line 1.

Attention Paper Filer:

The SEV-401 Import Spreadsheet for Schedules A-C may be used and submitted to the State Tax Department electronically, on CD-Rom or other portable electronic media for schedule with more than 23 API/Permit Numbers.

When completing SEV-401 Import Spreadsheet, enter all of the information for each column. The Tax Department cannot accept compressed/zipped files.