

SEV-401 Schedule A

Instructions for Gas Computation

Each well must be listed individually, providing all information requested.

Exemptions

Low Volume Well: A well that produces an average of less than 5,000 cubic feet per day in the previous calendar year.

Qualified Shut In Well: A well that was non-producing “shut in” for five consecutive years. A shut in well is exempt for 10 years after it is placed back into production.

To Complete Schedule A

Column A: Enter API number as reported to DEP (formatted as 47-XXX-XXXXX).

Column B: Enter gross value of gas measured at the well head.

Column C: Enter the total MCF's of gas produced by this well.

Column D: List the gross value. **DO NOT** write the word “exempt” in this space.

Column E: List the gross value of free gas provided to property owners. If production is not reported to DEP, provide no value here. **Do not include royalty payments.**

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

Column G: List the amount of transportation allowance being claimed. Please provide calculation method and supporting documentation for the allowance. Attach separate sheet.

Column H: Subtract Column G from Column F and list the result. If the results are less than zero, enter zero.

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

Column J: Multiply Column H by the rate in Column I. Record the tax due here and on Page 2, Line 1, of the Severance Tax Computation Schedule.

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.