



Name _____
 Address _____
 City _____ State _____ Zip _____

WV/SEV-400C
 REV4-19

WEST VIRGINIA SEVERANCE TAX ESTIMATE

ACCOUNT #	PERIOD ENDING	DUE DATE	CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>
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SCHEDULE E - REPORT OF COAL PRODUCTION
 Tons from all seams must be reported in the county where severed from the ground

KEY TO COUNTY FIPS CODES	NAME OF COUNTY OF PRODUCTION (If you only process purchased coal, enter N/A)	COUNTY FIPS CODE	SHORT TONS PRODUCED THIS PERIOD (Round to Nearest Whole Ton)
001 Barbour 029 Hancock 057 Mineral 085 Ritchie			.00
003 Berkeley 031 Hardy 059 Mingo 087 Roane			
005 Boone 033 Harrison 061 Monongalia 089 Summers			.00
007 Braxton 035 Jackson 063 Monroe 091 Taylor			
009 Brooke 037 Jefferson 065 Morgan 093 Tucker			.00
011 Cabell 039 Kanawha 067 Nicholas 095 Tyler			
013 Calhoun 041 Lewis 069 Ohio 097 Upshur			.00
015 Clay 043 Lincoln 071 Pendleton 099 Wayne			
017 Doddridge 045 Logan 073 Pleasants 101 Webster			.00
019 Fayette 047 McDowell 075 Pocahontas 103 Wetzel			
021 Gilmer 049 Marion 077 Preston 105 Wirt			.00
023 Grant 051 Marshall 079 Putnam 107 Wood			
025 Greenbrier 053 Mason 081 Raleigh 109 Wyoming			.00
027 Hampshire 055 Mercer 083 Randolph			.00

TAX COMPUTATION			
COAL	(COLUMN 1) TAXABLE AMOUNT	(COL 2) RATE	(COLUMN 3) TAX DUE (COLUMN 1 X COLUMN 2)
1. GROSS VALUE OF COAL SEVERED (NON-THIN SEAM)	.	0.05	.
2. VALUE ADDED FROM PROCESSED COAL	.	0.05	.
3. QUALIFIED THIN SEAM 37" TO 45"	.	0.02	.
4. QUALIFIED THIN SEAM LESS THAN 37"	.	0.01	.
5. STEAM COAL (JULY 1, 2019 THROUGH JUNE 30, 2020)	.	0.043	.
6. CREDITS (INVESTMENT CREDITS AND \$41.67 PER MONTH ANNUAL EXEMPTION).....			.
7. ADD LINES 1 THROUGH 5, SUBTRACT LINE 6.....		Total Tax Due	.

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>



ACCOUNT #	
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The production of waste coal must be reported quarterly on the waste coal severance tax quarterly estimate return (WV/SEV-400W). If you have income from the production of other natural resources, you must also file the severance tax estimate (WV/SEV-400). If you file more than one type of severance tax return, you may claim ONLY one \$41.67 per month annual exemption.

SIGN YOUR RETURN			
<i>Under penalty of perjury, I declare that I have examined this application, accompanying documents, and statements, and to the best of my knowledge and belief, it is true, correct and complete.</i>			
SIGNATURE OF TAXPAYER	NAME OF TAXPAYER (TYPE OR PRINT)	TITLE	DATE
PERSON TO CONTACT CONCERNING THIS RETURN	EMAIL ADDRESS	TELEPHONE	
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	ADDRESS	DATE	