



Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/SEV-400C  
 REV4-19

**WEST VIRGINIA SEVERANCE TAX ESTIMATE**

ACCOUNT # \_\_\_\_\_ PERIOD ENDING \_\_\_\_\_ DUE DATE \_\_\_\_\_  
 CONSOLIDATED  SEPARATE

**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, 2020 THROUGH JUNE 30, 2021)	.	0.037	.
6. CREDITS (INVESTMENT CREDITS AND \$41.67 PER MONTH ANNUAL EXEMPTION).....			.
7. ADD LINES 1 THROUGH 5, SUBTRACT LINE 6.....		<b>Total Tax Due</b>	.

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](http://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