



 Name

 Address

 City State Zip

SEV-401C ANNUAL COAL SEVERANCE RETURN

rtL351V.2

ACCOUNT NUMBER	PERIOD ENDING MMDDYYYY	DUE DATE MMDDYYYY	EXTENSION DATE MMDDYYYY
CHOOSE ONE: CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	AMENDED <input type="checkbox"/>	ISOPACH MAP SENT <input type="checkbox"/>
			DATE SENT MMDDYYYY

SECTION A: TAX COMPUTATIONS

1 TOTAL TAX DUE (SECTION B, LINE 33)	.
2 TOTAL CREDITS (SECTION TC, LINE 12)	.
3 NET SEVERANCE TAX PAYABLE (LINE 1 MINUS LINE 2)	.
4 TOTAL PAYMENTS MADE FOR PERIODS	.
5 TOTAL TAX DUE	.
6 OVERPAYMENT AMOUNT	.
7 AMOUNT TO BE CREDITED TO NEXT YEARS TAX	.
8 AMOUNT TO BE REFUNDED	.

SECTION TC: TAX CREDITS

	12TH MONTH	FULL YEAR
9 ANNUAL CREDIT - \$500 PER YEAR OR \$41.67 PER MONTH FOR EACH MONTH ENGAGED IN BUSINESS IN WV	.	.
10 INVESTMENT CREDITS	.	.
11 CREDIT FOR COAL LOADING FACILITIES (ATTACH SCHEDULE CL)	.	.
12 TOTAL CREDIT (ADD LINES 9 THROUGH 11 FULL YEAR) AND REPORT ON LINE 2 OF SCHEDULE A		.

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 7 2 0 2 0 0 1 W

ACCOUNT #

SECTION B: TAX COMPUTATIONS

LOCAL TAX (ALL COAL MINED, PROCESSED OR SOLD)				COLUMN C TOTAL TAX
13 GROSS VALUE
14 RATE				0.0035
15 TOTAL LOCAL TAX (LINE 13 X LINE 14)				\$.
REGULAR COAL	SOLD TO ELECTRIC POWER PRODUCERS		SOLD TO OTHERS	
	JULY 1, 2021 TO JUNE 30, 2022	JULY 1, 2020 TO JUNE 30, 2021		
16 TONS MINED				
17 TONS PROCESSED				
18 TOTAL TONS				
19 GROSS VALUE	.	.	.	
20 RATE	0.0265	0.0335	0.0465	
21 NET STATE SEVERANCE TAX (LINE 20 X LINE 19)	.	.	.	
22 MINIMUM TAX (LINE 16 X 0.75)	.	.	.	
23 GREATER OF LINE 21 OR LINE 22	.	.	.	
24 TOTAL REGULAR SEVERANCE (Add columns on line 23)				\$.
THIN SEAM 37" TO 45"				
25 TONS MINED
26 GROSS VALUE
27 RATE				0.0165
28 TOTAL TAX (LINE 26 X LINE 27)				\$.
THIN SEAM UNDER 37"				
29 TONS MINED
30 GROSS VALUE
31 RATE				0.0065
32 TOTAL TAX (LINE 30 X LINE 31).....				\$.
33 TOTAL TAX DUE (Sum Column C) (Enter on line 1, Section A)				\$.



B 2 7 2 0 2 0 0 2 W

ACCOUNT #

SECTION C: SEVERANCE TAX COMPUTATION 12TH MONTH PERIOD

	COLUMN 1 12TH MONTH TAXABLE AMOUNT	COLUMN 2 RATE	COLUMN 3 TAX DUE (COLUMN 1 X COLUMN 2)
34 GROSS VALUE OF SEVERED COAL (NON THIN SEAM)	.	0.05	.
35 VALUE ADDED FROM PROCESSED COAL	.	0.05	.
36 COAL SOLD TO ELECTRIC POWER PRODUCERS	.	0.03	.
37 QUALIFIED THIN SEAM 37" TO 45"	.	0.02	.
38 QUALIFIED THIN SEAM LESS THAN 37"	.	0.01	.
39 GROSS VALUE TO BE TAXED (SUM OF COLUMN 1)	.		
40 TOTAL TAX DUE (Sum of Column 3)

SECTION E: REPORT OF COAL PRODUCTION FOR TAXABLE YEAR

	MINING PERMIT	NAME OF COUNTY	COUNTY FIPS CODE	TONS PRODUCED IN 12TH MONTH	TOTAL TONS PRODUCED ANNUALLY
41				.00	.00
42				.00	.00
43				.00	.00
44				.00	.00
45				.00	.00
46				.00	.00
47				.00	.00
48				.00	.00
49				.00	.00
50				.00	.00

IF REPORTING MORE THAN TEN (10) ENTRIES, UPLOAD SPREADSHEET AT MYTAXES.WVTAX.GOV

KEY TO COUNTY FIPS CODES

001 Barbour	015 Clay	029 Hancock	043 Lincoln	057 Mineral	071 Pendleton	085 Ritchie	099 Wayne
003 Berkeley	017 Doddridge	031 Hardy	045 Logan	059 Mingo	073 Pleasants	087 Roane	101 Webster
005 Boone	019 Fayette	033 Harrison	047 McDowell	061 Monongalia	075 Pocahontas	089 Summers	103 Wetzel
007 Braxton	021 Gilmer	035 Jackson	049 Marion	063 Monroe	077 Preston	091 Taylor	105 Wirt
009 Brooke	023 Grant	037 Jefferson	051 Marshall	065 Morgan	079 Putnam	093 Tucker	107 Wood
011 Cabell	025 Greenbrier	039 Kanawha	053 Mason	067 Nicholas	081 Raleigh	095 Tyler	109 Wyoming
013 Calhoun	027 Hampshire	041 Lewis	055 Mercer	069 Ohio	083 Randolph	097 Upshur	



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