

### **ADDITIONAL INSTRUCTIONS**

1. **This return is due on or before August 1, 2020.**<sup>1</sup> Your failure to file this return in a timely manner will result in an estimate of your working interest value. In the event no previous year value is on record, a value will be estimated based on any information the State Tax Department can gather or infer concerning the production of the well. (See West Virginia Code § 11-3-10 for further information concerning failure to file this return.)
2. IN LIEU OF or COMPUTERIZED RETURNS will require prior approval from the Property Tax Division. Requests must be made in writing enclosing the sample return.
3. All wells listed on the enclosed printout are required to be reported by your company unless they were sold prior to July 1, 2020. If sold, you must reply under separate cover listing NRA # and to whom sold (including complete name and address). If this data is not received and no return is filed by the new company, those accounts will be non-filered and the tax ticket may be assigned to your company. In addition, any new wells acquired must be reported. If wells were sold prior to July 1, 2020, total calendar year 2019 production data must be supplied to the reporting entity for full year reporting.
4. The producing formation/play determines the nature of the future income stream (estimated life of the well) and, therefore, is a critical factor within the valuation process. Failure to provide this information will result in the use of lowest decline rate, thus yielding the highest value.
5. The Department, by computer program, automatically deducts an allotted amount of operating expenses. These amounts are in the valuation variables filed on July 1 for public comment.
6. **You must provide duplicate copies of the return(s) to appropriate county assessors' office.** Do not provide the data in another format unless requested by the county assessor.
7. If the royalties are not paid by you but are paid by another company, you must acquire this data from the other company before submission of your return. The Department will attribute royalties listed as paid by a third party, unknown or not given to the producer. No exceptions will be made.
8. Notice of tentative appraisals may be provided **if requested** (and received) **in writing prior to October 16, 2020**. You may mail, fax, or email your request. Requests received after that date will be processed, but information may not be received in time for changes/corrections to be made prior to closure of property books.
9. After having carefully read all instructions, please **sign and notarize**. Note: One notarization for all returns is sufficient. Also, please make any name or address changes on label below notarization.

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<sup>1</sup> As August 1 is a Saturday, the due date is August 3<sup>rd</sup> this year.

Should you have additional questions or comments, please feel free to write or contact Seanya Haynes, Krista Garnes or Brigit O'Neal at (304) 558-0781. Our fax number is (304) 558-1843. In addition, you may email us at, [Seanya.M.Haynes@wv.gov](mailto:Seanya.M.Haynes@wv.gov), [Krista.M.Garnes@wv.gov](mailto:Krista.M.Garnes@wv.gov) or [Brigit.D.O'Neal@wv.gov](mailto:Brigit.D.O'Neal@wv.gov).

**When completed, mail to:**

West Virginia State Tax Department  
Property Tax Division  
  
Special Properties Section  
P. O. Box 1345  
Charleston, West Virginia 25325-1345

**OR**

West Virginia State Tax Department  
Property Tax Division  
  
Special Properties Section (2<sup>nd</sup> Floor)  
1124 Smith St. Greenbrooke Bldg.  
Charleston, West Virginia 25301

*OATH*

State of \_\_\_\_\_, County of \_\_\_\_\_

I, \_\_\_\_\_ (Name and Title),  
of \_\_\_\_\_ (Company) do solemnly  
swear or affirm that the foregoing is to the best of my knowledge and judgment, a true, correct, and complete return in all respects.

Or

\_\_\_\_\_  
Signature

Subscribed and sworn to before me by \_\_\_\_\_ this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary

My commission expires: \_\_\_\_\_

**Return Postmarked on or before August 1, 2020<sup>1</sup>**

**Please note any name/address changes on label below.**

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