

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 425**  
**Charleston, WV 25322-0425**



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

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

Account #: \_\_\_\_\_

WV/SEV-400  
 rL120 v.4 - Web

**WEST VIRGINIA SEVERANCE TAX - ESTIMATE**

**Beginning January 1, 2010, a penalty will be imposed for underpayment of estimated payments. When you file your annual return, the underpayment penalty will apply to any estimated payments that were not timely filed, even for one day late.**

Period Ending:	Due Date:	See back of return for instructions and information.
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TAX COMPUTATIONS				
RESOURCE		TAXABLE AMOUNT	RATE	TAX DUE
1.	SAND or GRAVEL	.	0.05	.
2.	OIL	.	0.05	.
3.	NATURAL GAS	.	0.05	.
4.	COALBED METHANE	.	0.05	.
5.	LIMESTONE SANDSTONE	.	0.05	.
6.	Other Natural Resources	.	0.05	.
7.	Gross Amount of Tax (Add Lines 1 through 6)			.
8.	Investment Credits			.
9.	Adjusted Tax (Line 7 minus Line 8)			.
10.	\$41.67 Per Month Annual Exemption			.
11.	Total Tax Due (Line 9 minus Line 10)			.

This form is for quarterly or monthly reporting only and cannot be used as an annual or final return. This form must be completed and returned even though no business may have been transacted. If your business was sold or discontinued, please indicate the exact date and the new owner on the back of this form.

\_\_\_\_\_  
 SIGNATURE

\_\_\_\_\_  
 DATE

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.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



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INSTRUCTIONS FOR FILING WV/SEV-400

All producers of natural resources must file a severance tax return to report the gross value or gross income from natural resources severed and/or processed within West Virginia. Producers and processors of coal must file WV/SEV-400C, producers of timber must file WV/SEV-400T. All other producers file WV/SEV400. It is extremely important that you separate the gross income value of each type of natural resource you produce under the proper class code on the front of the return.

This return is for reporting monthly or quarterly estimates. If your net tax is \$1,000 or more per month you are required to file 11 monthly estimate returns. If your net tax is less than \$1,000 per month, but more than \$50 per month, you are required to file 3 quarterly estimate returns. The annual return you file at the end of your taxable year will include the last month's or quarter's tax due. If your net tax liability is less than \$600 per year, you are not required to file estimate returns; your entire amount of tax due will be included on your annual return.

You may claim credit for any investment credits for which you qualify on line eight (8) of the return. An annual exemption of \$41.67 per month may be claimed on line ten (10), up to the adjusted tax. If you qualify for any other exemptions from the tax, you may exclude the exempt amount from the gross taxable amount on the estimated monthly or quarterly return and provide detail on the annual return.

1. If you purchased this business during the last twelve (12) months, give the name and last known address of the previous owner. A successor in business could become liable for outstanding taxes owed by a previous owner.

2. If you quit business during the last twelve (12) months, write "yes" in the space provided and give the exact date you quit. If you did not, write "no" in the space. If you sold your business during the last twelve (12) months, write "yes" in the space provided, give the date of the sale, and provide the full name and address of the new owner. If you did not sell this business, write "no" in the space.

a. Quit Business? \_\_\_\_\_ Sell or otherwise dispose of your business? \_\_\_\_\_ Exact date \_\_\_\_\_

b. If business was sold, give exact name and address of new owner \_\_\_\_\_