

**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 \_\_\_\_\_

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

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/SEV-400C  
 rL038 v.8 - Web

**WEST VIRGINIA COAL 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:	Check if: 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			.00
005 Boone        033 Harrison    061 Monongalia 089 Summers			.00
007 Braxton     035 Jackson     063 Monroe     091 Taylor			.00
009 Brooke     037 Jefferson    065 Morgan     093 Tucker			.00
011 Cabell      039 Kanawha    067 Nicholas    095 Tyler			.00
013 Calhoun    041 Lewis        069 Ohio        097 Upshur			.00
015 Clay        043Lincoln      071 Pendleton   099 Wayne			.00
017 Doddridge 045 Logan        073 Pleasants   101 Webster			.00
019 Fayette    047 McDowell   075 Pocahontas 103 Wetzel			.00
021 Gilmer      049 Marion      077 Preston     105 Wirt			.00
023 Grant       051 Marshall    079 Putnam     107 Wood			.00
025 Greenbrier 053 Mason       081 Raleigh     109 Wyoming			.00
027 Hampshire 055 Mercer      083 Randolph			.00

**TAX COMPUTATION**

(Column 1) COAL	(Column 2) Taxable Amount	(Col 3) Rate	(Column 4) Tax Due (Column 2 X Column 3)
1. Produced or value added from processed coal	.	0.05	.
2. Qualified thin seam 37" to 45"	.	0.02	.
3. Qualified thin seam less than 37"	.	0.01	.
4. Tax Due			.
5. Credits (Investment Credits and \$41.67 per month Annual Exemption)			.
6. Net Severance Tax (Line 4 minus Line 5)			.
7. Total Tons Sold (do not include tons from qualified thin seams on or after 4/1/2000 (§11-13A-3))			. 00
8. Tax @ \$0.75 (Multiply Line 7 by .75)			.
9. Net State Severance Tax (Multiply Line 6 by .93)			.
10. Net Minimum Tax (Line 8 Minus Line 9) If Line Line 9 is greater than Line 8, enter 0			.
11. Total Tax Due (Add Lines 6 and 10)			.



## WEST VIRGINIA COAL SEVERANCE TAX ESTIMATE

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 or timber, you must also file the severance tax estimate (WV/SEV-400) or the timber severance tax estimate (WV/SEV-400T). If you file more than one type of severance tax return, you may claim ONLY one \$41.67 per month annual exemption.

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)		(Telephone Number)	
(Signature of preparer other than taxpayer)	(Address)	(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>**