

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-400W
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WASTE COAL
WEST VIRGINIA SEVERANCE TAX ESTIMATE

SPECIAL NOTICE FOR COAL PRODUCERS
 County code numbers have changed. You must now use the three digit FIPS county code.

Period Ending:	Due Date:	See back of return for instructions and information.
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SCHEDULE E - REPORT OF WASTE COAL PRODUCTION

Name of County of Production	County FIPS Code	Waste coal produced Round to nearest whole ton	KEY TO COUNTY FIPS CODES				
			001 Barbour	023 Grant	045 Logan	067 Nicholas	089 Summers
		. 00	003 Berkeley	025 Greenbrier	047 McDowell	069 Ohio	091 Taylor
		. 00	005 Boone	027 Hampshire	049 Marion	071 Pendleton	093 Tucker
		. 00	007 Braxton	029 Hancock	051 Marshall	073 Pleasants	095 Tyler
		. 00	009 Brooke	031 Hardy	053 Mason	075 Pocahontas	097 Upshur
		. 00	011 Cabell	033 Harrison	055 Mercer	077 Preston	099 Wayne
		. 00	013 Calhoun	035 Jackson	057 Mineral	079 Putnam	101 Webster
		. 00	015 Clay	037 Jefferson	059 Mingo	081 Raleigh	103 Wetzel
		. 00	017 Doddridge	039 Kanawha	061 Monongalia	083 Randolph	105 Wirt
		. 00	019 Fayette	041 Lewis	063 Monroe	085 Ritchie	107 Wood
		. 00	021 Gilmer	043 Lincoln	065 Morgan	087 Roane	109 Wyoming

SCHEDULE A - TAX COMPUTATIONS

1. Total Gross Value of Recovered and Processed Waste Coal	. 00
2. Rate	0.025
3. Tax Due Before Credits (Multiply Line 1 by Line 2)	. 00
4. Investment Credits	. 00
5. \$41.67 Per Month Annual Exemption *	. 00
6. Total Tax Due (Line 3 minus Lines 4 & 5)	. 00

* Only one annual exemption may be claimed for each business entity

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
 File online at <https://mytaxes.wvtax.gov>



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WASTE COAL WEST VIRGINIA SEVERANCE TAX ESTIMATE

INSTRUCTIONS AND GENERAL INFORMATION § 11-13A-3e

All persons extracting and processing material from refuse, gob piles or other sources of waste coal and producing coal are required to file a quarterly waste coal severance tax return, form WV/SEV-400W, to report the total tons of waste coal produced, the county in which the waste coal is recovered, and the total gross income received from the sale of the waste coal. The severance tax rate is two and one-half percent (2.5%) of the total gross value of the recovered and processed waste coal.

The waste coal tax applies to all persons that both (1) Extract material from coal refuse, gob piles or other sources of waste coal located in this State, and (2) subsequently process, wash and prepare this extracted and recovered material to produce coal for sale, profit or commercial use. The tax is in addition to all other taxes imposed by law. Waste coal production remains subject to both the three-cent per ton reclamation tax and the additional two-cent per ton special tax for the funding of the Department of Environmental Protection. The new waste coal tax does not apply to any electrical power co-generation plant burning material from its wholly owned refuse or gob pile.

For waste coal produced or processed prior to tax years beginning on or after April 13, 2001, the applicable tax is the greater of five percent (5%) of gross receipts or seventy-five cents (\$.75) per ton. Such tax should be included on your monthly and annual coal severance tax returns. For waste coal produced or processed for tax years beginning on or after April 13, 2001, the applicable tax is two and one-half percent (2.5%) of gross receipts. The tax is paid quarterly with an annual return filed at the end of the tax year. Example: Calendar year Taxpayers will continue to pay at the present rate until December 31, 2001. Beginning with January 1, 2002, those calendar year Taxpayers will report waste coal production at the 2.5% rate on quarterly estimate returns and the annual return. The two and one-half percent (2.5%) tax is in lieu of the five percent (5%) severance tax imposed on coal production and in lieu of the seventy-five cents (\$.75) per ton minimum severance tax imposed on coal production.

A Taxpayer must be both the extractor and the processor of the coal waste, and the coal waste must be processed into material that is predominantly coal in order for the activity to qualify for the waste coal severance tax 2.5% rate. Coal waste that is extracted but not processed, or that is processed into coal by an entity other than the extractor, remains taxable at the 5% of gross receipts or 75 cents per ton tax rate.

If you file both the waste coal severance tax return, WV/SEV-401W and the coal severance tax return WV/SEV-401C, you may claim only one \$500.00 annual exemption. You may claim the total exemption on one return, or pro-rate the exemption on both returns.