

**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-401  
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**WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN**

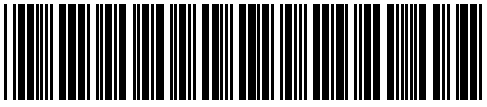
**Beginning January 1, 2010, a penalty will be imposed for underpayment of estimated payments. When you file your annual return, the underpayment penalty will apply to any estimated payments that were not timely filed, even for one day late.**

Period Ending:	Due Date:	Extension Date:																
		<table border="0"> <tr> <td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	M	M	D	D	Y	Y	Y	Y								
M	M	D	D	Y	Y	Y	Y											
Check if: CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	FINAL <input type="checkbox"/> AMENDED <input type="checkbox"/>																

**BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE THE SCHEDULES ON THE REVERSE SIDE OF THIS FORM**

1. Total Tax (From Severance Tax Computation Schedule Page 2)	.
2. Total Credits (Schedule TC - Line 7 on Page 2 - Attach Appropriate Schedules)	.
3. Adjusted Tax (Line 1 minus Line 2) If Line 2 is greater than Line 1, enter 0	.
4. Total Payments made for the Period Covered by this Return and any Credit from Prior Years Overpayment (Must attach credit letter)	.
5. Balance of Tax Due (Line 3 minus Line 4) (If Line 4 is greater than Line 3 enter 0, and enter amount overpaid on Line 10)	.
6. NON-WAIVABLE INTEREST	.
7. ADDITIONS TO TAX	.
8. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	.
9. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 5 through 8)	.
10. Overpayment Amount (Line 4 minus Line 3) If Line 3 is greater than Line 4, enter 0	.
11. Amount of Line 10 to be Credited to Next Year's Tax	.
12. Amount of Line 10 to be Refunded (Line 10 minus Line 11)	.

**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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## WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN

Severance Tax Computation Schedule					
(COLUMN 1) TYPE OF NATURAL RESOURCE	(COLUMN 2) GROSS VALUE OF SEVERED RESOURCES (FOR GAS & OIL PRODUCERS ONLY)	(COLUMN 3) EXEMPTIONS FOR GAS & OIL PRODUCERS ONLY	(COLUMN 4) GROSS VALUE OF SEVERED RESOURCES	(COL 5) RATE PER \$100	(COLUMN 6) TAX (COL 4 X COL 5)
Oil	.	.	.	0.05	.
Natural gas	.	.	.	0.05	.
Coalbed Methane	.	.	.	0.05	.
Sand, gravel, or other mineral product not quarried or mined			.	0.05	.
Limestone or Sandstone quarried or mined			.	0.05	.
Other natural resource products			.	0.05	.
<b>TOTAL TAX</b> - Enter here and on Line 1 on Front of Return					.

SCHEDULE TC - TAX CREDITS	
1. Annual Credit-\$500 per year or \$41.67 per month for each month engaged in business in West Virginia. Only one annual exemption may be claimed by each business entity.	.
2. Manufacturing Investment Tax Credit	.
3. Credit for Industrial Expansion and/or Revitalization	.
4. Credit for Research and Development Projects	.
5. Credit for Business Investment and Jobs Expansion, Corporate Headquarters Relocation and Small Business Investment and Jobs Expansion	.
6. West Virginia Capital Company Credit	.
7. Total Credit - Add lines 1 through 6, Enter here and Line 2 on Page 1	.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements(s) 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)



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