

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-401C
 r1L042 v.6 - Web

ANNUAL COAL 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: _____ 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"/>

SCHEDULE E - REPORT OF COAL PRODUCTION FOR TAXABLE YEAR

KEY TO COUNTY FIPS CODES				Name of County of Production	County FIPS Code	Short tons produced this year (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	043 Lincoln	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

SCHEDULE A - TAX COMPUTATIONS

1. Total Tax Due (From Line 10 of Schedule B)	. . . . .
2. Total Credits (From line 7 of Schedule TC)	. . . . .
3. Net Severance Tax Payable (Line 1 minus Line 2)	. . . . .
4. Net Minimum Tax (From Page 2, Schedule C, Line 7)	. . . . .
5. Net Amount of Tax (Add Lines 3 and 4)	. . . . .
6. Total Payments Made for the Period Covered by this Return	. . . . .
7. Balance of Tax Due (Line 5 minus Line 6) If Line 6 is greater than Line 5, enter 0	. . . . .
8. NON-WAIVABLE INTEREST	. . . . .
9. ADDITIONS TO TAX	. . . . .
10. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	. . . . .
11. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 7 through 10)	. . . . .
12. Overpayment Amount (Line 6 minus Line 5) If Line 5 is greater than Line 6, enter 0	. . . . .
13. Amount of Line 12 to be Credited to Next Year's Tax
14. Amount of Line 12 to be Refunded (Line 12 minus Line 13)



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SCHEDULE B - SEVERANCE TAX COMPUTATION			
COAL	(COLUMN 1) Not qualified as thin seam	(COLUMN 2) Qualified thin seam 37" to 45"	(COLUMN 3) Qualified thin seam less than 37"
1. Total Gross Value of Purchased and Processed Resources	.	.	.
2. Amount Paid or Payable For Purchased Resources	.	.	.
3. Gross Value to be Taxed (Line 1 minus Line 2)	.	.	.
4. Gross Value of Severed and Processed Resources	.	.	.
5. Gross Value of Severed Resources but not Processed	.	.	.
6. Gross Value to be Taxed (Add Lines 3, 4 and 5)	.	.	.
7. Rate	0.05	0.02	0.01
8. Tax (Multiply Line 6 by Line 7)	.	.	.
9. Gross Value to be Taxed (Add Line 6 Columns 1, 2 and 3)			
10. Total Tax Due (Add Line 8 Columns 1, 2 and 3) and Report on line 1 of Schedule A			

SCHEDULE C - MINIMUM TAX ON COAL PRODUCTION (If you process purchased coal only , do not complete Schedule C)	
1. Total Tons Sold *(do not include tons from qualified thin seams on or after 4/1/2000)	.00
2. Rate	0.75
3. Tentative Minimum Tax (Multiply Line 1 by Line 2)	.
4. Net Severance Tax Payable (Schedule A, Line 3)	.
5. Net Severance Tax Ratio	0.93
6. Net State Severance Tax (Multiply Line 4 by Line 5)	.
7. Net Minimum Tax (Line 3 Minus Line 6, If Less Than 0, Enter 0 here and on Line 4, Schedule A)	.

SCHEDULE TC - TAX CREDITS	
1. Annual Credit-\$500 per year or \$41.67 per month for each month engaged in business in West Virginia	.
2. Credit for Coal Loading facilities	.
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 and Enter here and Line 2 on Schedule A	.

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>



SCHEDULE D - SUBSIDIARIES REPORTED	
FEIN	NAME
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

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)	

