

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 773**  
**Charleston, WV 25323-0773**



Earl Ray Tomblin, Governor

Craig A. Griffith, Tax Commissioner

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

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

WV/SEV-401H  
 rL085 v.4 - Web

**ANNUAL RETURN OF SEVERANCE AND BUSINESS PRIVILEGE TAXES**  
**FOR PROVIDERS OF HEALTH CARE ITEMS AND SERVICES**

**Save the stamp and your time. You can now view, file and pay this tax at <https://mytaxes.wvtax.gov>**  
**More taxes will be available for online access in the future.**

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											
Method of Accounting (Check One)	ACCRUAL <input type="checkbox"/> CASH <input type="checkbox"/>	FINAL <input type="checkbox"/> AMENDED <input type="checkbox"/>																

**COMPUTATION OF TAX**

1. Total Gross Proceeds		.
2. Bad Debt Deductions		.
3. Contractual Allowances		.
4. Taxable Total Gross Proceeds (Line 1 minus Lines 2 and 3)		.
5. Tax Rate		0.05
6. Tax Due (Multiply Line 4 by Line 5)		.
7. Annual Credit - \$500.00 Per Year or \$41.67 Per Month for each Month Subject to this Tax		.
8. Adjusted Tax Due (Line 6 minus Line 7)		.
9. Total Estimated Payments for the Period Covered by this Return	.	
10. Credit for Overpayment from Prior Year Annual Return	.	
11. Total Payments / Credits (Add Lines 9 and 10)		.
12. Total Tax Due (Line 8 minus Line 11)		.
13. Overpayment Amount (Line 11 minus Line 8) If Line 8 is greater than Line 11, enter 0		.
14. Amount of Line 13 to be Credited to Next Year's Tax		.
15. Amount of Line 13 to be Refunded (Line 13 minus Line 14)		.

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 773, Charleston, WV 25323-0773**  
**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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