

April 13, 2009

**TO ALL OIL AND GAS PRODUCER/OPERATORS:**

Enclosed, please find copies of the **Tax Year 2010** producing oil and gas property tax return. A completed return must be filed or postmarked with the State Tax Department, Property Tax Division, **on or before August 1, 2009**<sup>1</sup> for all wells in which you are a producer/operator. Extensions of time for filing these returns will not be granted. Instructions, additional instructions and a notary page have also been provided for your use. Also, note, a blanket notarization for all wells is recommended. Should you require additional returns, you may make copies as necessary.

In addition to the return, you may find a printout listing all oil and gas wells appraised for your company for **Tax Year 2009**. This printout will provide you with the NRA Account Number that has been assigned to each lease/well. The NRA Account Number on this report has only two sections. The first section represents the county, and the second section contains the 2-digit tax district within the county **and** the specific 8-digit computer account number assigned to a return.

Inclusion of the computer account number on the return will assist in ensuring accurate and timely processing of the returns. In the event you cannot determine the NRA Account Number on selected accounts, or if you are reporting new wells for the first time, please leave the NRA Account Number field **blank** and the Department will assign a number. In the event you have sold or are no longer operating any or all of the enclosed properties, please provide, under separate cover, the NRA Account Number and company (complete name and address) to who sold. If this data is not received and the new company does not file a return, the accounts will be valued as non-filed accounts and the tax ticket may be assigned to your company. If sold prior to July 1, 2009, total calendar year 2008 production, income and royalty data must be supplied to the new owner for reporting.

Again, Notice of Tentative Working Interest Appraisals may be provided for Tax Year 2010 appraisals **if requested in writing** on or before **October 30, 2009**. You may mail, fax, or email your request. Any requests received after that time will, if possible, be granted. However, due to prescribed time limits involved in the duties of the County Assessors and/or County Board's of Equalization and Review, corrections/changes by this office may not be possible for late requests.

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<sup>1</sup> Since August 1, 2009 is a Saturday, August 3, 2009 is the due date this year.

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If after review of the attached information you should have questions or need assistance, feel free to contact Cindi Hoover, Bonita Hunter, Pamela Kordusky, or Dana Stewart at the following:

Phone: (304) 558-3940

Fax: (304) 558-4454 or (304) 558-1843

E-mail: [crhoover@tax.state.wv.us](mailto:crhoover@tax.state.wv.us)

[bhunter@tax.state.wv.us](mailto:bhunter@tax.state.wv.us)

[pkordusky@tax.state.wv.us](mailto:pkordusky@tax.state.wv.us)

[dstewart@tax.state.wv.us](mailto:dstewart@tax.state.wv.us)

Or write to the following address:

**West Virginia State Tax Department  
Property Tax Division  
Special Properties Section  
P. O. Box 1345  
Charleston, West Virginia 25325-1345**

Sincerely,

Cynthia R. Hoover  
Tax Unit Supervisor  
Special Properties Section  
Property Tax Division

CRH/kk

Enclosures