

TAXPAYER IDENTIFICATION NUMBER:

PERIOD ENDED: _____

DUE DATE: _____

PHONE NUMBER: _____

FOR ASSISTANCE CALL: (304) 558-3333
TOLL FREE 1-800-982-8297

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ANNUAL RETURN

WEST VIRGINIA ADDITIONAL TAX ON THE SEVERANCE OF NATURAL RESOURCES GENERAL INFORMATION AND INSTRUCTIONS FOR FILING ADDITIONAL ANNUAL SEVERANCE TAX 11-13V

For periods beginning on or after December 1, 2005, additional privilege taxes are imposed on severing or producing natural resources in this state for the purpose of the unfunded liability in the workers' compensation fund or payment of principal and interest on workers compensation debt retirement bonds or both.

1. Upon every person exercising the privilege of engaging within this state in severing, extracting, reducing to possession or producing coal for sale, profit or commercial use, there is imposed an additional annual severance tax. The tax is fifty-six cents per ton and the measure of the tax is tons of clean coal severed or produced in this state after November 30, 2005.

2. For the privilege of engaging or continuing within this state in the business of severing natural gas for sale, profit or commercial use, there is levied and shall be collected from every person exercising this privilege an additional annual privilege tax equal to four and seven-tenths cents per 1,000 cubic feet (mcf) of natural gas produced at the wellhead in West Virginia after November 30, 2005. The term "taxable natural gas production" excludes production from coal bed methane wells and production from low volume wells that is excluded from the five percent severance tax imposed under Section 11-13A-3a of the West Virginia Code.

3. For the privilege of engaging or continuing within this state in the business of severing timber for sale, profit or commercial use, there is levied and shall be collected from every person exercising this privilege an additional annual privilege tax equal to two and seventy-eight hundredths percent of the gross value of the timber produced, after November 30, 2005, determined at the point where the production privilege ends for purposes of the tax imposed by §11-13A-3b of the West Virginia Code.

For this return, report figures for the entire year and subtract all estimated payments made for the year. If you have credit from a previous year, enter on line 4 and attach your letter of credit. If your estimated payments exceed the amount of tax shown to be due, circle either credit or refund. If you fail to designate credit or refund, the overpayment will be credited.

	RESOURCE	TAXABLE AMOUNT	X	RATE	TAX DUE
1.	COAL-tons for the year		Tons	\$0.56/ton	\$
2.	NATURAL GAS-mcf for the year		Mcf	\$0.047/mcf	\$
3.	TIMBER-gross for the year	\$	Gross Value	\$0.0278	\$
4.	LESS ESTIMATED PAYMENTS AND ANY CREDIT FROM PRIOR YEARS				\$
5.	TOTAL TAX DUE (Lines 1, 2 and 3 less line 4)				\$
6.	If line 4 exceeds line 5, enter amount of overpayment		\$		
	Circle one	credit	refund		

SIGNATURE OF TAXPAYER OR PREPARER

DATE

