

**West Virginia
State Tax Department
2007**

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CHARLESTON, WV
PERMIT NO. 1180

**ANNUAL SEVERANCE TAX
INSTRUCTIONS & FORMS**

FOR FASTER SERVICE PEEL OFF LABEL AND PLACE IT IN
THE ADDRESS AREA OF THE FORM YOU FILE.



IMPORTANT

Read the instructions in this booklet.
Complete all applicable schedules.

Mail to:

West Virginia State Tax Department
Internal Auditing Division
PO Box 425
Charleston, WV 25322-0425

THIS PACKAGE CONTAINS:

Form WV/SEV-401 Annual Return
Instructions
Return Envelope

WEST VIRGINIA STATE TAX DEPARTMENT INSTRUCTIONS AND FORMS FOR FILING THE ANNUAL SEVERANCE TAX RETURN (WV CODE 11-13A)

GENERAL INFORMATION

The West Virginia Severance Tax was enacted by the 67th West Virginia Legislature. The tax is imposed on the privilege of engaging in or continuing, within West Virginia, the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product or products. The amount of tax is determined by the application of a tax rate, to the gross value of each of the natural resource classifications.

Additional Annual Severance Tax on the Severance of Natural Gas § 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. 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. Form **WV/SEV-400V** will be filed to report this tax.

Accounting Periods and Methods of Accounting: The taxable year and method of accounting are the same as that used for federal tax purposes.

Due Date and Annual Credit: The tax return is due on or before the expiration of one (1) month after the end of the taxable year. Every taxpayer is allowed an annual credit of five hundred dollars (\$500.00) against the tax due. The annual credit is applied at the rate of forty-one dollars and sixty seven cents (\$41.67) per month for each month engaged in the business activity within the reporting period. Only one \$500.00 exemption may be claimed by each taxpayer regardless of the number of severance tax returns filed. The filing of this return is required whether or not any tax is due. If you are no longer in business, you must file a final return through the last date of business.

Extension of Time for Filing: The Tax Commissioner, may, upon written request received on or before the due date of the return, grant a reasonable extension of time for filing the tax return, if good cause satisfactory to the Tax Commissioner is provided. An extension of time for filing does not extend the time for payment of tax.

Periodic Installment Payments: If the estimated tax liability exceeds one thousand dollars (\$1,000.00) per month, the tax is due on or before the last day of the month following the month in which the severance activity took place except the installment for May which is due on or before the ***fifteenth of June each year***. If the estimated liability is less than one thousand dollars (\$1,000.00), but more than fifty dollars (\$50.00) per month for all classifications except coal, limestone or sandstone, the tax is due in quarterly installments on or before the last day of the month following the quarter in which the severance activity took place. No installment payments are required if the annual remittance is less than \$600.

Completion, Signatures, and Dates: All applicable sections of the tax return must be completed and substantiating documents attached when required. The Severance Tax return of a corporation must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other officer authorized to act on behalf of the corporation. The Severance Tax return of a partnership must be signed and dated by one of the partners. An individual's name signed on the return is prima facie evidence that the individual is authorized to sign the return.

For additional information, please contact the WV State Tax Department, Taxpayer Services Division, PO Box 3784, Charleston, WV 25337-3784. To call, dial toll free 1-800-982-8297. Charleston and vicinity residents may call at (304) 558-3333.

Internet Address: www.state.wv.us/taxdiv

SEVERANCE TAX COMPUTATION SCHEDULE

CLASS CODE	(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)
2	Sand, gravel, or other mineral product not quarried or mined				5.00	
3	Oil				5.00	
4	Natural gas				5.00	
5	Limestone or sandstone quarried or mined				5.00	
7	Other natural resource products				5.00	
TOTAL TAX - Enter here and on Line 1 of the front of return						

Please answer all questions:

1. If you purchased this business in the past twelve (12) months, give the previous owner's name and address:

2. During the period covered by this return, did you: Quit business? _____ Sell or otherwise dispose of your business? _____

Exact Date _____ b. If business was sold, give exact name and address of new owner:

3. Address where your records are kept: _____

4. Principal place of business in West Virginia: _____

5. Nature of business conducted (Describe in detail): _____

6. Telephone number of preparer of this return: _____

7. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer:

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) (Title) (Date)

(Person to Contact Concerning this Return) (Telephone Number)

(Signature of Preparer Other than Taxpayer) (Address) (Date)



WEST VIRGINIA ANNUAL SEVERANCE TAX RETURN - 2007

Tax Year Beginning Ending
MM DD YYYY MM DD YYYY

	<p>The first line of this section is your account identification number. Please reference your account number on all correspondence. Please change name and address if not correct. If you quit business, give the date and the name and address of new owner.</p> <p>FORM OF BUSINESS (CHECK ONE) CHECK IF:</p> <table style="width:100%; border: none;"> <tr> <td style="width:50%;">S CORPORATION <input type="checkbox"/></td> <td style="width:50%;">CONSOLIDATED <input type="checkbox"/></td> </tr> <tr> <td>CORPORATION <input type="checkbox"/></td> <td>SEPARATE <input type="checkbox"/></td> </tr> <tr> <td>PARTNERSHIP <input type="checkbox"/></td> <td>FINAL <input type="checkbox"/></td> </tr> <tr> <td>INDIVIDUAL <input type="checkbox"/></td> <td>AMENDED <input type="checkbox"/></td> </tr> <tr> <td>L L C <input type="checkbox"/></td> <td></td> </tr> </table>	S CORPORATION <input type="checkbox"/>	CONSOLIDATED <input type="checkbox"/>	CORPORATION <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	PARTNERSHIP <input type="checkbox"/>	FINAL <input type="checkbox"/>	INDIVIDUAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	L L C <input type="checkbox"/>	
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PARTNERSHIP <input type="checkbox"/>	FINAL <input type="checkbox"/>										
INDIVIDUAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>										
L L C <input type="checkbox"/>											

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

1. Total tax (From Severance Tax Computation Schedule Page 2).....	
2. a. Credit for Business Investment and Jobs Expansion, Corporate Headquarters Relocation and Small Business Investment and Jobs Expansion.....	
b. Credit for Industrial Expansion and/or Revitalization.....	
c. Credit for Research and Development Projects.....	
d. West Virginia Capital Company Credit.....	
e. Manufacturing Investment Tax Credit.....	
3. Total credits (add Lines 2a thru 2e) (Attach appropriate schedules).....	
4. Adjusted Tax (Line 1 less Line 3).....	
5. 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.....	
6. Net Amount of Tax (Line 4 less Line 5) (If Line 5 is greater than Line 4, enter 0).....	
7. Total estimated payments made for the period covered by this return and any credit from prior years overpayment . (Must attach credit letter).....	
8. Balance of tax due (Line 6 less Line 7) (If Line 7 is greater than Line 6 enter 0, and enter amount overpaid on Line 13).....	
9. NON-WAIVABLE INTEREST.....	
10. ADDITIONS TO TAX.....	
11. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX.....	
12. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 8 through 11).....	
13. If Line 7 is larger than Line 6, enter amount overpaid Please check one: Refund <input type="checkbox"/> Credit <input type="checkbox"/>	
Note: If you fail to designate credit or refund, the overpayment will be credited.	

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION
PO BOX 425, CHARLESTON, WV 25322-0425**
**FOR ASSISTANCE CALL (304) 558-3333
TOLL FREE 1-800-WVA-TAXS (1-800-982-8297)
MAKE CHECKS PAYABLE TO THE:
WV STATE TAX DEPARTMENT**



SEVERANCE TAX COMPUTATION SCHEDULE

CLASS CODE	(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)
2	Sand, gravel, or other mineral product not quarried or mined				5.00	
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4	Natural gas				5.00	
5	Limestone or sandstone quarried or mined				5.00	
7	Other natural resource products				5.00	
TOTAL TAX - Enter here and on Line 1 of the front of return						

Please answer all questions:

1. If you purchased this business in the past twelve (12) months, give the previous owner's name and address:

2. During the period covered by this return, did you: Quit business? _____ Sell or otherwise dispose of your business? _____
Exact Date _____ b. If business was sold, give exact name and address of new owner:

3. Address where your records are kept: _____

4. Principal place of business in West Virginia: _____

5. Nature of business conducted (Describe in detail): _____

6. Telephone number of preparer of this return: _____

7. Give name and account number of any additional business(es) operated in West Virginia by the reporting taxpayer:

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) (Title) (Date)

(Person to Contact Concerning this Return) (Telephone Number)

(Signature of Preparer Other than Taxpayer) (Address) (Date)



INSTRUCTIONS FOR SEVERANCE TAX RETURN

PLEASE NOTE: THESE INSTRUCTIONS ARE TO ASSIST YOU IN THE PREPARATION OF THE TAX RETURN AND ARE NOT A SUBSTITUTE FOR THE TAX LAW AND REGULATIONS.

Natural resource producers are subject to the severance tax measured by the application of various rates depending on the type of resource to the gross value of the resource. This return covers all natural resource producers except for coal production and processing and timber production. Coal producers and processors must file Coal Severance Tax Return WV/SEV-401C. Timber producers must file WV/SEV-401T- Timber Severance Tax Return.

“Gross value” in the case of natural resources means the market value of the natural resource product, in the immediate vicinity where severed, determined after application of post production processing generally applied by the industry to obtain commercially marketable or usable natural resource products. **For all natural resources, “gross value” is to be reported as follows:**

1. For natural resources severed or processed (or both severed and processed) and sold during a reporting period, gross value is the amount received or receivable by the taxpayer.
2. In a transaction involving related parties, gross value shall not be less than the fair market value for natural resources of similar grade and quality.
3. In the absence of a sale, such as when the severer consumes the natural resource, gross value shall be the fair market value for natural resources of similar grade and quality.
4. For natural gas, gross value is the value of the natural gas at the wellhead immediately preceding transportation and transmission. For natural gas sold at a point beyond the wellhead transportation costs may be deductible. See 110 C.S.R. 13A §4.8 for detailed information on transportation allowances.
5. For limestone and sandstone, the gross value is the value of the limestone or sandstone as it hits the quarry floor.
6. For timber, the gross value is the value of the timber once the tree is severed and delimbed. **If you produce timber you must file WV/SEV-401T-Timber Severance Tax Return.**
7. For oil and gas, the gross value of the oil and gas is determined before any conversion or refining process.

In all instances, the gross value shall not be reduced by any state or federal taxes, royalties, sales commissions, or any other expense.

Due to legislation enacted in 1995, local governments will receive a portion of oil and natural gas severance tax receipts. The total volume of natural gas (e.g. 1,000 Mcf) and total volume of oil (e.g. 12 barrels) extracted for a county forms the basis of the local tax distribution.

“Severing” or “severed” means the physical removal of the natural resources from the earth or waters of this State by any means. “Severing” or “severed” shall not include the removal of natural gas from underground storage facilities into which the natural gas has been mechanically injected following its initial removal from the earth. “Severing” or “severed” oil and natural gas shall not include any separation process of oil or natural gas commonly employed to obtain marketable natural resource prod-

ucts. “Extraction of ores and minerals from the ground” includes extraction by mine owners or operators of ores or minerals from the waste or residue of prior mining, such as gob piles or slurry ponds.

TO COMPLETE THE RETURN:

Class Code-Reflects the classification of the different natural resources

Column 1 Lists the different types of natural resources.

Column 2 Enter the gross value to be taxed (for gas & oil only).

Column 3 Enter exemptions for gas and oil. The 1999 State Legislature amended Section 11-13A-3a to exempt from the severance tax on the privilege of producing natural gas or oil the following: (1) Free natural gas provided to any surface owner; (2) Natural gas produced from any well which produced an average of less than five thousand cubic feet of natural gas per day during the calendar year immediately preceding a given taxable period; (3) Oil produced from any oil well which produced an average of less than one-half barrel of oil per day during the calendar year immediately preceding a given taxable period; (4) For a maximum period of ten years, all natural gas or oil produced from any well which has not produced marketable quantities of natural gas or oil for five consecutive years immediately preceding the year in which a well is placed back into production and thereafter produces marketable quantities of natural gas or oil. (5) For taxable years beginning on or after the first day of January, 2001, there is an exemption from the imposition of the tax for a maximum period of five years for all coalbed methane produced from any coalbed methane well placed in service after the first day of January, 2000. For purposes of this section, the terms "coalbed methane" and coalbed methane well" have the meaning ascribed to them in section two, article twenty-one, chapter twenty-two of the WV Code. This exemption is applicable to any coalbed methane well placed in service before the first day of January, 2011. There is no place on the monthly and quarterly estimate returns to claim the exemptions. Since the returns are estimates, income from any of the exempt activities should not be included in the gross income reported on the monthly or quarterly estimate returns.

Column 4 Enter the gross value to be taxed (for gas & oil-Column 2 less Column 3).

Column 5 Reflects the rate per \$100.00 of gross value.

Column 6 Multiply Column 4 by Column 5 to obtain the gross tax for each resource.

Total Tax Add Codes 2 thru 7 of Column 6. Enter amount here and on Line 1 of the front of your return.

Line 1 Enter total amount from Column 6 Page 2.

Line 2a through 2e-See Attached Inserts

Line 3 Add Lines 2a thru 2d.

Line 4 Line 1 less Line 3.

Line 5 Less the \$500.00 Annual Exemption. The exemption per month is \$41.67 and per day is \$1.37. If you were in business July 27 through December 31, 2007, your exemption is \$215.00 (\$41.67 x 5 months = \$208.35 and \$1.37 x 5 days = \$6.85, rounded to the nearest dollar). This exemption is allowed **only for the period you were actually in business**. Only one annual exemption may be claimed by each business entity even though you may operate at more than one location or file more than one type of Severance Tax Return.

Line 6 Line 4 less Line 5. If Line 5 is greater than Line 4, enter zero. The fact that the exemption may exceed the adjusted tax, does not result in a refund. A refund is the result of excessive actual tax paid.

Line 7 Enter total estimated tax payments and any credit from prior years overpayment. Must attach credit letter.

Line 8 If Line 7 is less than Line 6, enter balance of tax due. If Line 7 is greater than Line 6, enter 0 and enter amount overpaid on Line 13.

Line 9 On any amount of tax that is not paid by the due date of the tax return (determined without regard for an extension of time for filing or before expiration of an authorized extension of time for paying tax), interest is imposed at an adjusted rate established by the Tax Commissioner. The annual rate will never be less than eight percent (8%). The interest rate will be determined and in effect for periods of six months. For example, the rate established in October for a calendar year will be in effect from the first day of January through the thirtieth day of June of the succeeding year. For the interest rate in effect for the current period contact the WV State Tax Department, Taxpayer Services Division at (304) 344-2068 or toll free within WV, 1-800-422-2075. Request Message number 510. Determine the amount of interest due for late payment of tax and enter on this line.

Line 10 Additions to tax are imposed for failure to file the return, on or before the due date (determined with regard to an extension of time to file), and for failure to pay all tax due, on or before the due date of the tax return. The rate for late filing is five percent (.05) per month or any part of a month, the rate for late payment of tax is one half of one percent (.005) per month or any part of a month. **An extension of time for filing does not extend the time for payment of tax.** Where both the five percent (.05) penalty for late filing and the one half of one percent (.005) penalty for late payment of tax are imposed the maximum monthly penalty is five percent (5%); the maximum amount of additions to tax imposed under either penalty is twenty-five percent (25%); the maximum amount under both penalties is fifty percent (50%) of the tax due. Determine the amount of additions to tax due and enter on this line.

Line 11 Any person required to make monthly or quarterly payments of an annual tax and who fails to make a timely payment or remits less than the required amount is subject to additions to tax as calculated above. No additions are imposed if a quarterly taxpayer timely pays estimated tax equal to three-fourths

(75%) or more of the actual tax liability. No additions are imposed if a monthly taxpayer timely pays estimated tax equal to eleven-twelfths (92%) of the actual tax liability. The amount of the underpayment is determined to be the difference between the amount that should have been paid and that which was actually paid. The period of underpayment of an installment is from the due date of the installment payment to the earlier of either the due date of the annual return for that taxable year or the date upon which such portion is paid. Underpayment of estimated tax schedule may be obtained from Taxpayer Services at 1-800-982-8297 or (304) 558-3333.

Line 12 Add Lines 8 through 11. This is the balance due with this tax return. Make check payable to the WV State Tax Department and attach it to the return.

Line 13 If Line 7 is larger than Line 6, enter amount overpaid. Indicate whether the amount overpaid is to be refunded or credited to next year's tax.

CREDITS AVAILABLE:

NOTE: Appropriate credit forms and documentation must be attached for processing of return. Forms may be obtained from:

State Tax Department
Taxpayer Services Division
P. O. Box 3784
Charleston, WV 25337-3784
(304) 558-3333 or toll-free
1-800-WVA-TAXS (1-800-982-8297)
www.state.wv.us/taxrev

CREDITS FOR BUSINESS INVESTMENT AND JOBS EXPANSION (11-13C) HEADQUARTERS RELOCATION (11-13C-4a) OR SMALL BUSINESS (11-13C-7a) (SUPER CREDITS)

Only taxpayers, who either (1) made their necessary qualified capital investments prior to January 1, 1990 or (2) qualified under one of the transition rules of WV Code § 11-13C-14, and also announced their intention to claim credit against the Severance Tax (Form WV/BCS-SEV) on or before July 2, 1990, may utilize a Super Credit to offset Severance Tax. Credit is not available on this form to any taxpayer who does not fit one of these two criteria. Eligible taxpayers should use form WV/BCS-1 to compute their credit.

CREDIT FOR INDUSTRIAL EXPANSION AND/OR REVITALIZATION (11-13D):

A credit is allowed against Severance Tax and Business Franchise Tax to certain industrial taxpayers (i.e., activities potentially subject to the municipal Business and Occupation Tax on manufacturing activity) who make capital investments in a new or expanded industrial facility in this State or who replace or modernize buildings, equipment, machinery and other tangible personal property used in the operation of an industrial facility located in this State, including the acquisition of any real property necessary to the expansion or revitalization. The amount of industrial expansion and revitalization credit taken may not exceed fifty (50%) of the tax liability before credits. Attach appropriate schedule.

CREDIT FOR RESEARCH AND DEVELOPMENT PROJECTS (11-13D)

In order to encourage research and development projects, a research and development project credit has been enacted. The credit is available for eligible investments made in land and depreciable property for qualified research projects, and for qualified research expenses. "Qualified research" is research and development conducted in this State for purposes of relating to the technical, economic, financial, engineering, or marketing aspects of expanding markets for and increasing sales of West Virginia natural resources or industrial products. The credit is available over a period of ten years. It is available to all industrial taxpayers (i.e., activities potentially subject to the municipal Business and Occupation Tax on manufacturing activity). Attach appropriate schedule.

WEST VIRGINIA CAPITAL COMPANY CREDIT

The purpose of the WV Capital Company Credit is to stimulate the formation of venture and risk capital companies. The Board of Directors of the WV Economic Development Authority can certify that a WV capital company is qualified to receive investments for which the investor may claim tax credits. A "certified WV capital company" is a WV development corporation created pursuant to WV Code 31-14 or a profit or nonprofit entity organized and existing under the laws of this State created for the purpose of making venture or risk capital available to qualified investments that have been certified by the Board of Directors of the WV Economic Development Authority.

Any investor, whether it be an individual, partnership, or corporation, who makes a capital investment in a qualified WV capital company, is entitled to a tax credit equal to 50 percent of the investment. This credit may be taken against the investor's liability for Business and Occupation Tax, Business Franchise Tax, Severance Tax, Telecommunications Tax, Personal Income Tax or Corporation Net Income Tax. If the investment is made by a partnership or corporation electing to be treated as a small business corporation for federal income tax purposes, this credit may be divided pursuant to the election of the partners or shareholders therein. The tax credit allowable is to be credited against the taxpayer's tax liability for the taxable year in which the investment was made in a qualified capital company. If the amount of tax credit exceeds the taxpayer's liability for the taxable year, the amount of the credit which exceeds the tax liability may be carried forward. This tax credit is available only to taxpayers who invest in a qualified WV capital company on or after July 1, 1986.

MANUFACTURING INVESTMENT TAX CREDIT

Manufacturers that make qualified investments for industrial expansion or industrial revitalization in WV may be eligible for the Manufacturing Investment Tax Credit. The term "manufacturing" means any business activity classified as having a sector identifier, consisting of the first two digits of the six-digit North American Industry Classification System code number, of thirty-one, thirty-two or thirty-three. Eligible investments include real property and improvements thereto and tangible personal property constructed or purchased for use as a part of a new or expanded or revitalized business facility of a qualified industrial taxpayer. Eligible investments may also include replaced or refurbished buildings, equipment, machinery and other tangible personal property used in the operation of a qualified facility located in West Virginia. Eligible investment may also include real or tangible personal property acquired by written lease for a primary term of ten years or longer, if used as a component part of a new, expanded or revitalized industrial facility. The credit is equal to 5% of the taxpayer's qualified investment pro-rated over a ten-year period at a rate of 10% per year.

All taxpayers wishing to qualify for the Manufacturing Investment Tax Credit must file an application for such credit (form WV/MITC-A) on or before the due date of the personal income tax return or corporation net income tax return filed for the tax year the investment was placed in service or use, including lawful extensions of time to file.

Manufacturing Investment Tax Credit may be used to offset up to 50% of the taxpayer's annual liability for Business Franchise Tax, Severance Tax and Corporation Net Income Tax for a period of 10 years. Any portion of a particular year's annual credit that remains after application against these taxes for the taxable year is forfeited. Taxpayers must complete and file Schedule MITC-1 when claiming this credit.

INSTRUCTIONS FOR OBTAINING FORMS AND GENERAL TAX INFORMATION

The WV State Tax Department has a telephone service to provide recorded tax information. This service will allow you to hear messages on selected tax subjects, order forms, and get general refund information, as well as guidance on filing personal income tax returns. There is also a bulletin board which provides information on current events in the WV State Tax Department. When the system is accessed, you will hear a brief message describing the system along with instructions for use. If you are calling from a touch tone telephone, you will then be asked to enter the three digit code of the message you wish to hear. If you are calling from a rotary dial telephone, you will have to speak to a tax department operator and ask for the message you wish to hear. The operator will then access the message and connect you to the system. Have a pencil and paper handy to take notes. These messages should serve to answer many State tax questions which previously would have required the assistance of a representative. You can hear up to three messages each time you call. The service is available from push button (tone signaling) phones 24 hours a day, seven days a week, and from rotary (dial)/push button (pulse dial) phones from 8:30 a.m. to 4:30 p.m., Monday through Friday. If you are calling from within West Virginia you can call our toll-free number, 1-800-422-2075, or from the Charleston area, 344-2068 to request the service.

The following comprises a listing of topics available:

Topic #	Subject	Topic #	Subject
PERSONAL INCOME TAX		130	The West Virginia business and occupation tax
401	Federal tax questions	135	The West Virginia business franchise tax
402	Who is required to file	137	The West Virginia severance tax
403	Which form to use	140	The West Virginia income tax on certain carriers
404	General instructions—easy steps to filing a correct return	145	The West Virginia telecommunications tax
405	Due dates and extensions of time	150	The West Virginia corporation net income tax
406	Instructions for part year residents	160	West Virginia business tax reform
407	Filing requirements and instructions for military personnel	170	Tax credits for industrial and commercial development
408	Completing Schedule "M" modifications to federal adjusted gross income	GENERAL	
409	Estimated tax payments	500	Form orders
410	Federal form 1099 G	180	How to contact our regional field offices
444	Personal income tax refunds	190	Delinquency notices
WEST VIRGINIA BUSINESS TAXES		200	Bulletin board
100	Registering a business	400	Message listing
110	The West Virginia consumers sales and service tax	501	Personal income tax forms—listing
120	The West Virginia use tax	502	Business tax forms—listing
125	Exemptions to consumers sales and use tax	503	Excise and license tax forms—listing
		504	Corporation net income tax forms—listing
		510	Interest and additions to tax

TAX CREDIT SCHEDULE ORDER FORM

<u>Credit</u>	<u>Number Needed</u>
1. Industrial Expansion and/or Revitalization Credit (Schedule I)	_____
2. Research and Development Projects Credit (Schedule R & D)	_____
3. Business Investment and Jobs Expansion Credit or Headquarters Relocation Credit (Schedule WV/BCS-A and Schedule WV/BCS-1)	_____
4. Small Business Credit (Schedule WV/BCS-A and Schedule WV/BCS-Small)	_____
5. West Virginia Capital Company Credit (from July 1, 1986) (Schedule CCP).....	_____
6. Manufacturing Investment Tax Credit(Application Form WV/MITC-A and Schedule MITC-1).....	_____

Mail to: WV State Tax Department
 Taxpayer Services Division
 PO Box 3784
 Charleston WV 25337-3784

NOTE: DO **NOT** USE THE ENCLOSED ENVELOPE TO MAIL THIS REQUEST AS IT IS SPECIFICALLY CODED FOR PROPER PROCESSING OF THE WEST VIRGINIA TAX RETURN.

NAME AND ADDRESS WHERE SCHEDULES

ARE TO BE MAILED:

Telephone: _____

Attn: _____
