



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

**SEV-401 WEST VIRGINIA SEVERANCE TAX ANNUAL RETURN**  
 REV 05/2020

ACCOUNT NUMBER	PERIOD ENDING MMDDYYYY	DUE DATE MMDDYYYY	EXTENSION DATE MMDDYYYY
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FINAL  AMENDED  SEPARATE  CONSOLIDATED

**BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE THE SUPPORTING SCHEDULES.**

TAX CALCULATION	
1. TOTAL TAX (PAGE 2, SEVERANCE TAX COMPUTATION SCHEDULE, LINE 8)	.
2. TOTAL CREDITS (PAGE 2, SCHEDULE TC, LINE 3)	.
3. ADJUSTED TAX (LINE 1 MINUS LINE 2) IF LINE 2 IS GREATER THAN LINE 1, ENTER 0	.
4. TOTAL PAYMENTS MADE FOR THE PERIOD COVERED BY THIS RETURN AND ANY CREDIT FROM PRIOR YEARS OVERPAYMENT	.
5. BALANCE OF TAX DUE (LINE 3 MINUS LINE 4) IF LINE 4 IS GREATER THAN LINE 3 ENTER 0, AND ENTER AMOUNT OVERPAID ON LINE 6.	.
6. OVERPAYMENT AMOUNT (LINE 4 MINUS LINE 3) IF LINE 3 IS GREATER THAN LINE 4, ENTER 0	.
7. AMOUNT OF LINE 6 TO BE CREDITED TO NEXT YEAR'S TAX	.
8. AMOUNT OF LINE 6 TO BE REFUNDED (LINE 6 MINUS LINE 7)	.

**SIGNATURE**

*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
CONTACT		TELEPHONE NUMBER	
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	ADDRESS	DATE	

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.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



B 2 3 2 0 2 0 0 1 W

# SEV-401 continued

## SEVERANCE TAX COMPUTATION SCHEDULE

1. <b>NATURAL GAS</b> (Schedule A <b>MUST</b> be completed. Enter total tax due from <b>Schedule A, Total Line.</b> )	•
2. <b>OIL</b> (Schedule B <b>MUST</b> be completed. Enter total tax due from <b>Schedule B, Total Line.</b> )	•
3. <b>NATURAL GAS AT MID VOLUME VERTICAL WELL RATE</b> (Schedule C <b>MUST</b> be completed. Enter total tax due from <b>Schedule C, Total Line.</b> )	•
4. <b>OIL AT MID VOLUME VERTICAL WELL RATE</b> (Schedule D <b>MUST</b> be completed. Enter total tax due from <b>Schedule D, Total Line.</b> )	•
5. <b>COALBED METHANE</b> (Schedule E <b>MUST</b> be completed. Enter total tax due from this commodity from <b>Schedule E, Column F, line 1.</b> )	•
6. <b>SAND, GRAVEL, OR OTHER MINERAL PRODUCT NOT QUARRIED OR MINED</b> (Schedule E <b>MUST</b> be completed. Enter total tax due from this commodity from <b>Schedule E, Column F, line 2.</b> )	•
7. <b>OTHER NATURAL RESOURCE PRODUCTS (NATURAL GAS LIQUIDS, ETHANE, BUTANE, PROPANE, CONDENSATE, ETC.)</b> (Schedule E <b>MUST</b> be completed. Enter total tax due from these commodities from <b>Schedule E, Column F, line 3.</b> )	•
8. <b>TOTAL TAX – ENTER HERE AND ON LINE 1 ON PAGE 1</b>	•

## SCHEDULE TC - TAX CREDITS

1. <b>ANNUAL CREDIT-\$500 PER YEAR OR \$41.67 PER MONTH FOR EACH MONTH ENGAGED IN BUSINESS IN WEST VIRGINIA.</b> ONLY ONE ANNUAL CREDIT MAY BE CLAIMED BY EACH BUSINESS ENTITY, NOT TO EXCEED \$500.00.	•
2. <b>MANUFACTURING INVESTMENT TAX CREDIT (MUST ATTACH DOCUMENTATION)</b>	•
3. <b>TOTAL CREDIT - ADD LINES 1 AND 2, ENTER TOTAL HERE AND LINE 2 ON PAGE 1.</b>	•



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**SCHEDULE A  
NATURAL GAS (NOT MID VOLUME VERTICAL RATE) - TAX COMPUTATION AND EXEMPTION SCHEDULE**

A API NUMBER	B GROSS VALUE	C MCFS*	D EXEMPTIONS		F ADJUSTED GROSS VALUE	G TRANSPORTATION ** ALLOWANCE	H NET GROSS VALUE
			LOW VOLUME WELL/ QUALIFIED SHUT IN WELL (TOTAL GROSS VALUE)	TOTAL PROVIDED TO PROPERTY OWNERS (IN GROSS VALUE)			
TOTAL EACH COLUMN							
<b>TOTAL TAX</b> Multiply Column H Total by 0.05 - Report on Line 1 of Severance Tax Computation Schedule							
Taxpayers reporting more than ten (10) wells should file electronically at <a href="http://www.MyTaxes.wv.tax.gov">www.MyTaxes.wv.tax.gov</a>							

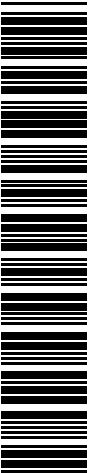
ANY and ALL wells must be reported, including shut in and low volume.  
 \* Round to nearest whole number  
 \*\*Transportation not available when Column F is zero



### SCHEDULE B OIL (NOT MID VOLUME VERTICAL RATE) - TAX COMPUTATION AND EXEMPTION SCHEDULE

A	B	C	D		E	F	G
			EXEMPTIONS	LOW VOLUME WELL/ QUALIFIED SHUT IN WELL (TOTAL GROSS VALUE)			
API NUMBER	GROSS VALUE	BARRELS*					
TOTAL EACH COLUMN							
<b>TOTAL TAX</b> Multiply Column G Total by 0.05 - Report on Line 2 of Severance Tax Computation Schedule							
Taxpayers reporting more than ten (10) wells should file electronically at <a href="http://www.MyTaxes.wv.gov">www.MyTaxes.wv.gov</a>							

**ANY and ALL wells must be reported, including shut in and low volume.**  
**\* Round to nearest whole number**  
**\*\*Transportation not available when Column E is zero**



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**SCHEDULE C  
NATURAL GAS MID VOLUME VERTICAL RATE - TAX COMPUTATION AND EXEMPTION SCHEDULE**

A	B	C	D		E	F	G
			EXEMPTIONS	TOTAL PROVIDED TO PROPERTY OWNERS (NATURAL GAS ONLY) (IN GROSS VALUE)			
API NUMBER	GROSS VALUE	MCFS*			ADJUSTED GROSS VALUE	TRANSPORTATION ** ALLOWANCE	NET GROSS VALUE
Taxpayers reporting more than ten (10) wells should file electronically at <a href="http://www.MyTaxes.wv.tax.gov">www.MyTaxes.wv.tax.gov</a>							
TOTAL EACH COLUMN							
<b>TOTAL TAX</b> Multiply Column G Total by 0.025 - Report on Line 3 of Severance Tax Computation Schedule							

**ANY and ALL wells must be reported, including shut in and low volume.**  
**\* Round to nearest whole number**  
**\*\*Transportation not available when Column E is zero**



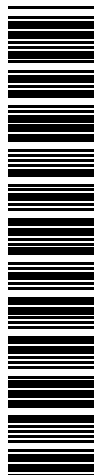
B 2 3 2 0 2 0 0 5 A



**SCHEDULE E  
COALBED METHANE, NGL, AND OTHER COMMODITY - TAX COMPUTATION SCHEDULE**

A	B	C	D	E	F
API NUMBER	COMMODITY CODE	GROSS VALUE	TRANSPORTATION ** ALLOWANCE	NET GROSS VALUE	TAX DUE (MULTIPLY COLUMN E BY 0.05)
Taxpayers reporting more than ten (10) wells should file electronically at www.MyTaxes.wv.gov					
TOTAL EACH COLUMN					
<b>1. TOTAL TAX Coalbed methane</b>					
Report on Line 5 of Severance Tax Computation Schedule					
<b>2. TOTAL TAX Sand, gravel, or other mineral product not quarried or mined</b>					
Report on Line 6 of Severance Tax Computation Schedule					
<b>3. TOTAL TAX Other Natural Resource Products</b> (Natural Gas Liquids, Ethane, Butane, Propane, Condensate, Etc.)					
Report on Line 7 of Severance Tax Computation Schedule					

ANY and ALL wells must be reported, including shut in and low volume.  
 \*\*Transportation not available when Column C is zero



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