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WV/SEV-400C rtL332 v.2

## WEST VIRGINIA COAL SEVERANCE TAX ESTIMATE

Period Ending:		Due Date:	Due Date:		Check if: CONSOLIDATED			SEPARATE	
SCHEDULE E -	- REPORT OF C	COAL PRODUCT	<b>FION -</b> Tons from	all seams	must be reported in t	he county	where sev	vered from the ground	
KEY TO COUNTY FIPS CODES			(If you	e of County of Production u only process purchased coal, enter N/A) County FIPS Code			Short Tons Produced this Period (Round to Nearest Whole Ton)		
003 Berkeley 005 Boone 007 Braxton 009 Brooke 011 Cabell 013 Calhoun 015 Clay 017 Doddridge 019 Fayette 021 Gilmer 023 Grant 025 Greenbrier	029 Hancock 031 Hardy 033 Harrison 035 Jackson 037 Jefferson 039 Kanawha 041 Lewis 043Lincoln 045 Logan 045 Logan 047 McDowell 049 Marion 051 Marshall 053 Mason 055 Mercer	057 Mineral 059 Mingo 061 Monongalia 063 Monroe 065 Morgan 067 Nicholas 069 Ohio 071 Pendleton 073 Pleasants 075 Pocahontas 075 Pocahontas 077 Preston 079 Putnam 081 Raleigh 083 Randolph	085 Ritchie 087 Roane 089 Summers 091 Taylor 093 Tucker 095 Tyler 097 Upshur 099 Wayne 101 Webster 103 Wetzel 105 Wirt 107 Wood 109 Wyoming						.00 .00 .00 .00 .00 .00 .00 .00
				TAX C	OMPUTATION				.00
(Column 1) COAL							(Col 3) Rate	/	
	1. Gross value	of severed and proc	essed coal (Non Th	in Seam)		•	0.05		•
	2. Value addec	from produced coa	om produced coal			•	0.05		•
	3. Qualified th	in seam 37" to 45"		0.02			•		
	4. Qualified th	in seam less than 37				•	0.01		•
G	5. Tax Due							•	
	6. Credits (Investment Credits and \$41.67 per month Annual Exemption)								
1 2	7. Net Severance Tax (Line 5 minus Line 6)								
G 0 1 2 0 1	8. Total Tons Sold (do not include tons from qualified thin seams on or after 4/1/2000 (§11-13A-3))							.00	
7 0	9. Tax @ \$0.75 (Multiply Line 8 by .75)								
1	10. Net State Severance Tax (Multiply Line 7 by .93)								
W	11. Net Minimum Tax (Line 9 Minus Line 10) If Line 10 is greater than Line 9, enter 0							•	
	12. Total Tax Due (Add Lines 7 and 11)							•	

## WEST VIRGINIA COAL SEVERANCE TAX ESTIMATE

Account #:

The production of waste coal must be reported quarterly on the waste coal severance tax quaraterly estimate return (WV/SEV-400W) If you have income from the production of other natural resources or timber, you must also file the severance tax estimate (WV/SEV-400T) or the timber severance tax estimate (WV/SEV-400T). If you file more than one type of severance tax return, you may claim ONLY one \$41.67 per month annual exemption.

Sign Your Return											
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)	(E-mail Address)									
(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 File online at https://mytaxes.wvtax.gov