



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
----------------	---------------------------	----------------------	----------------------------

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

SCHEDULE TC - TAX CREDITS

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



B 2 3 2 0 2 0 0 2 W

