

# BOT-300E

## BUSINESS & OCCUPATION TAX ESTIMATE FOR ELECTRIC POWER INSTRUCTIONS

These instructions are to assist in the preparation of the tax return and are not a substitute for tax law and regulations.

To determine the amount of tax due Schedule A must be completed.

COMPUTATION OF TAX LIABILITY		Line 2	
<b>Line 1</b>	Enter the applicable amount from Schedule A, Line 11.		Enter the estimated taxable capacity for electric power generated or produced in West Virginia at desulfurization units on or after January 31, 1996.
<b>Line 2a-d</b>	Enter the amount for each applicable credit.	<b>Line 3</b>	Enter the estimated taxable capacity for electric power generated from gob or mine refuse available for sale (Column 1 Line 3 minus Column 2 Line 3).
<b>Line 3</b>	Enter total credits (Total of Lines 2a through 2b).	<b>Line 4a</b>	Enter the estimated taxable capacity for electric power generated or produced in West Virginia with sales and demand charges exceeding 200,000 Kilowatts per hour/year/customer (Column 1 Line 4a minus Column 2 Line 4a).
<b>Line 4</b>	Adjusted tax (Line 1 minus Line 2d).	<b>Line 4b</b>	Enter the amount of Kilowatts hours sold in Column 3 Line 4b.
<b>Line 5</b>	Enter exemption of \$500.00 per year, \$41.67 per month, or \$1.37 per day. This exemption is allowed only for the period you were actually engaged in business.	<b>Column 4</b>	
<b>Line 6</b>	Enter net amount of tax (Line 4 minus Line 5).	<b>Lines 1, 2, 3, 4 – Tax Rates, provided</b>	
<b>Line 7</b>	Does not apply to monthly or quarterly estimates.	<b>Column 5</b>	
<b>Line 8</b>	Enter the balance of tax due (Line 6 minus Line 7). If Line 7 is less than Line 6, enter 0.		

### Schedule A

Only use if electric power sold is generated or produced in West Virginia.

Column 1		Line 1	
<b>Line 3</b>	Enter the estimated gross generating capacity (KW) for electric power generated from Gob or Mine Refuse available for sale.		Enter the amount of tax due for electric power generated or produced in West Virginia regardless of place of sale (Column 3 Line 1 times Column 4 Line 1).
<b>Line 4a</b>	Enter the estimated gross generating capacity (KW) for electric power generated or produced in West Virginia with sales and demand charges exceeding 200,000 Kilowatts per hour/year/customer.	<b>Line 2</b>	Enter the amount of tax due for electric power generated or produced in West Virginia at desulfurization units on or after January 31, 2015 (Column 3 Line 2 times Column 4 Line 2).
<b>Column 2</b>		<b>Line 3</b>	Enter the amount of tax due after exemptions for electric power generated from gob or mine refuse (Column 3 Line 3 times Column 4 Line 3).
<b>Line 3</b>	Enter the amount of exclusions (Column 1 Line 3 multiplied by 21/26)	<b>Line 4a</b>	Enter the amount of tax due after exemptions for electric power generated or produced in West Virginia with Sales and demand charges exceeding 200,000 Kilowatts per Hour/Year/ Customer (Column 3 Line 4 times Column 4 Line 4)
<b>Line 4a</b>	Enter the amount of exclusions (Column 1 Line 4a multiplied by 21/26)	<b>Line 4b</b>	Enter the amount of tax due for Kilowatt hours sold (Column 3 line 4b times Column 4 line 4b).
<b>Column 3</b>			
<b>Line 1</b>	Enter the estimated taxable capacity for electric power generated or produced in West Virginia regardless of place of sale.		

**Line 4c** Enter the lesser of the tax of lines 4a or 4b.

**Line 5** Enter the gross amount of tax for Schedule A, Section 1 (Total of Lines 1, 2, 3, and 4c).

### SECTION II

**Only used if electric power sold in West Virginia was not Generated or Produced in West Virginia.**

#### Column 1

**Line 6** Enter the number of kilowatt hours for electric power sold in West Virginia but not generated or produced in the State by taxpayer.

**Line 7** Enter the number of kilowatt hours for electric power not generated or produced in West Virginia with sales and demand charges exceeding 200,000 kilowatts per hour/year/customer.

#### Column 2

**Line 6** Enter the amount of exemptions for electric power sold in West Virginia but not generated or produced in the State by taxpayer.

**Line 7** Enter the amount of exemptions for electric power not generated or produced in West Virginia with sales and demand charges exceeding 200,000 kilowatts per hour/year/customer.

#### Column 3

**Line 6** Enter the net amount of Kilowatt hours (Column 1 line 6 minus Column 2 line 6).

**Line 7** Enter the net amount of Kilowatt hours (Column 1 line 7 minus Column 2 line 7).

#### Column 4

**Line 6 & 7** Tax rate, provided.

#### Column 5

**Line 6** Enter the amount of tax due (Column 3 line 6 times Column 4 line 6).

**Line 7** Enter the amount of tax due (Column 3 line 7 times Column 4 line 7).

**Line 8** Enter the gross amount of tax (Schedule A Section II Column 5 line 6 plus line 7).

**Line 9** Enter the amount of credit for electric power generation tax paid to other states

**Line 10** Enter the net amount of Tax for Schedule A Section II (Column 5 line 8 minus line 9).

**Line 11** Enter the gross amount of tax (Schedule A section I plus Section II (Column 5 line 5 plus Column 6 line 10)).

#### Exclusions

Enter any exclusion claimed on the Schedule A for Column 2 in both sections I and II.

Please be sure to answer all the questions on page 3 and sign and date the return.

Monthly or Quarterly Estimated Tax 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 tax accrued except the installment for May which is due on or before the fifteenth of June each year. If the estimated tax liability is less than one thousand dollars (\$1,000.00), but more than fifty dollars (\$50.00) per month, the tax is due in quarterly installments on or before the last day of the month following the quarter in which the tax accrued.

If a quarterly filer, file three quarterly estimates and one annual return at the end of the tax year. If you are a monthly filer, file eleven estimates and one annual return at the end of the tax year.

To avoid penalties, quarterly taxpayers must pay estimated tax of at least one fourth of their annual tax by the due date for each quarterly installment. Similarly, monthly taxpayers must pay estimated tax of at least one twelfth of their annual tax due by the due date for each monthly installment.

Assistance: For additional information, please contact the West Virginia State Tax Department, Taxpayer Services Division, P.O. Box 3784, Charleston, West Virginia 25337-3784. To call, dial toll free 1-800-982-8297. Charleston and vicinity residents may call at (304) 558-3333. Internet address: tax.wv.gov.