



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

Account #: \_\_\_\_\_

WV/BOT-300E  
 r1L039 v.1

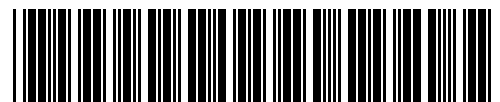
**BUSINESS & OCCUPATION TAX ESTIMATE FOR ELECTRIC POWER**

Filing Period:	thru		Due Date:																	
Check if:	CONSOLIDATED <input type="checkbox"/>	SEPARATE <input type="checkbox"/>	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>																
Person to contact concerning this return:	Name:	Phone:	E-mail:																	
Enter Approved Annual Return Extended Due Date:		<table style="width: 100%; border: none;"> <tr> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> <td style="border: none; text-align: center;">_</td> </tr> <tr> <td style="border: none; text-align: center;">M</td> <td style="border: none; text-align: center;">M</td> <td style="border: none; text-align: center;">D</td> <td style="border: none; text-align: center;">D</td> <td style="border: none; text-align: center;">Y</td> <td style="border: none; text-align: center;">Y</td> <td style="border: none; text-align: center;">Y</td> <td style="border: none; text-align: center;">Y</td> </tr> </table>			_	_	_	_	_	_	_	_	M	M	D	D	Y	Y	Y	Y
_	_	_	_	_	_	_	_													
M	M	D	D	Y	Y	Y	Y													
<b>BEFORE YOU COMPLETE THIS PAGE, YOU MUST COMPLETE SCHEDULE A</b>																				
1. Gross Tax from Schedule A (Line 11)				.																
2a. Credit for Electric Utilities Rate Reduction			.																	
2b. Industrial Expansion or Revitalization Credit			.																	
2c. Economic Opportunity Tax Credit			.																	
2d. Windmill Credit			.																	
3. Total Credit (Add Lines 2a through 2d) (Attach appropriate schedules)				.																
4. Adjusted Tax (Line 1 minus Line 3)				.																
5. Less exemption of \$500.00/year, \$41.67/month, or \$1.37/day				.																
6. Balance of Tax Due				.																

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



**B 1 4 0 9 1 5 0 1 W**

**SCHEDULE A**

Effective January 1, 1998, all Electric Power Companies shall determine their Business and Occupation Tax Liability under Section 11-13-20

<b>SECTION I</b> Electric Power Available for Resale: Generated or Produced	Column 1 <b>Estimated Gross Generating Capacity (KW) (Line 3 and 4a)</b>	Column 2 <b>Exclusions Col. 1 Multiplied by 21/26 (Lines 3 and 4a)</b>	Column 3 <b>Estimated Taxable Capacity (KW) (For Lines 3 and 4a, Col 1 minus Col 2)</b>	Column 4 <b>\$ Tax Rate (\$/kw)</b>	Column 5 <b>Tax (Col 3 x Col 4)</b>
1. Electric Power Generated or Produced in West Virginia Regardless of Place of Sale			.00	22.78	.
2. Electric Power Generated or Produced in West Virginia at Desulfurization Units on or after January 31, 1996			.00	20.70	.
3. Electric Power Generated from Gob or Mine Refuse Available for Sale	.00	.00	.00	22.78	.
4. Electric Power Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer	a. align="right">.00	.00	.00	22.78	.
			b. KWH Sold align="right">.00	0.0005	.
	c. Enter in Column 5 the lesser tax of 4a or 4b				
<b>5. Gross Amount of Tax - Schedule A, Section I (Total of Lines 1, 2, 3, and 4c)</b>					.

<b>SECTION II</b> Electric Power Sold in West Virginia NOT Generated or Produced in West Virginia by Taxpayer	Column 1 <b>Number of Kilowatt Hours</b>	Column 2 <b>Amount of Exclusions (Kilowatt Hours)</b>	Column 3 <b>Net Kilowatt Hours</b>	Column 4 <b>\$ Tax Rate (KWH)</b>	Column 5 <b>Tax (Col 3 x Col 4)</b>
6. Electric Power Sold in West Virginia but NOT Generated or Produced in West Virginia by Taxpayer	.00	.00	.00	0.0019	.
7. Electric Power NOT Generated or Produced in West Virginia with Sales and Demand Charges Exceeding 200,000 Kilowatts per Hour/Year/Customer	.00	.00	.00	0.0005	.
<b>8. Gross Amount of Tax - Schedule A, Section II (Total of Lines 6 and 7)</b>					.
9. LESS Credit for Electric Power Generation Tax Paid to Other States					.
10. Net Tax for Schedule A, Section II (Line 8 minus Line 9)					.
<b>11. Gross Amount of Tax - Schedule A, Section I Plus Section II (Line 5 plus Line 10)</b>					.

**EXCLUSIONS (SPECIFY IN KILOWATT HOURS)\***

AMOUNT OF EXCLUSION(S)	DESCRIPTION	SCHEDULE IN WHICH CLAIMED

\*There is no exclusion for company use or line loss. Enter on Page 2, Schedule A, Column 2.



B 1 4 0 9 1 5 0 2 W

**Please answer all questions:**

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

\_\_\_\_\_

2. During the period covered by this return, did you:

a. Cease 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 located \_\_\_\_\_

4. Principal place of business in West Virginia \_\_\_\_\_

5. Nature of business conducted. (Describe in Detail) \_\_\_\_\_

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

\_\_\_\_\_