Ohio | Department of Taxation
P.O. Box 530
Columbus, OH 43216-0530

Reset Form

SV 3
Rev. 9/10

Ohio Severance Tax Return

Name _____ Account No. _____

Address _____ Period _____

	(1) Natural Resource	(2) Quantity Extracted	(3) Tax Rate	(4) Tax Due
1.	Coal		$ .10/ton	
Additional Taxes on Coal		If you report any coal production, you must complete and attach Schedule SV 5, Additional Taxes on Coal.		
1A.	Coal – Reclamation fund		$ .14/ton	
1B.	Coal – Surface mining		$ .012/ton	
2.	Salt		$ .04/ton	
3.	Limestone		$ .02/ton	
4.	Dolomite		$ .02/ton	
5.	Sand		$ .02/ton	
6.	Gravel		$ .02/ton	
7.	Oil		$ .10/bbl	
8.	Natural gas		$ .025/mcf	
9.	Clay		$ .01/ton	
10.	Sandstone/Conglomerate		$ .01/ton	
11.	Shale		$ .01/ton	
12.	Gypsum		$ .01/ton	
13.	Quartzite		$ .01/ton	
			Total tax due:	0
			Interest on late payment: (see instructions)	
14.	Oil and Natural Gas Regulatory Cost Recovery (from SV 3A)*		**Regulatory cost recovery payment due**	
	*If you report any oil and/or natural gas production, you must complete and attach Schedule SV 3A.		**Total amount remitted:**	0

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete return and report.

Signature _____ Date _____

✓ Check here to cancel your severer's license: ☐ Date sold: _____ or Discontinued: _____

Please provide name and address of new owner(s)

_____

Enter market value here if you qualify for an exempt domestic well: $ _____

Instructions for Completing Return

1. Enter on the proper line(s) in column 2 the total amount of each natural resource removed from the soil or water in Ohio during the period covered by the return. The quantity extracted should be reported in tons for coal, salt, limestone, dolomite, sand, gravel, clay, sandstone, conglomerate, shale, gypsum and quartzite. Oil should be reported in barrels and natural gas should be reported in thousand cubic feet (MCF).
2. Multiply the amount entered on each line in column 2 by the tax rate shown on the same line in column 3 and enter the result in column 4.
3. Add the tax due amounts entered in Column 4 and enter the sum in the box provided as "Total tax due."
4. Add amounts in the Total tax due, Interest due and Regulatory cost recovery payment due boxes. Enter the sum in the Total amount remitted box. Make remittance in this amount payable to the Ohio Treasurer of State and mail the return, the schedule (if applicable) and payment to Ohio Department of Taxation, Excise and Energy Tax Division, P.O. Box 530, Columbus, OH 43216-0530.

If you have any questions, please call the Excise Tax Section at (855) 466-3921.

Definitions in the Severance Tax Law

"Natural Resource" means all forms of coal, salt, limestone, dolomite, sand, gravel, clay, sandstone, conglomerate, shale, gypsum, quartzite, natural gas and oil.

"Severance" means the extraction or other removal of a natural resource from the soil or water of this state.

"Severed" means the point at which the natural resource has been separated from the soil or water in this state.

"Severer" means any person who actually removes the natural resources from the soil or water in this state.

"Ton" means two-thousand (2,000) pounds as measured at the point and time of severance, after the removal of any impurities.

Responsibility for Payment of the Severance Tax:
The person who actually removes the natural resource from the soil or water in this state is responsible for payment of the severance tax. A working interest operator who severs the natural resource within Ohio would be required to report and pay the severance tax computed upon the entire quantity severed.

When to File Severance Tax Return:
The severer shall file a return within forty-five (45) days after the end of each reporting period covering the natural resources severed during such period and include remittance of the tax due thereon made payable to the Ohio Treasurer of State.

Records Required:
The severer shall maintain complete and accurate records of the quantity of natural resources severed in Ohio. Such records and other documents shall be open during business hours to the inspection of the commissioner, and shall be preserved for a period of three (3) years, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

Home Use Exemption:
Ohio Revised Code Section 5749.03 provides that natural resources used on the land from which removed by the severer as a part of the improvement or for use in his homestead are exempt from the severance tax and the cost recovery fee up to yearly cumulative market value of $1,000. If you are claiming this exemption, check the box provided on the front side of the return and enter the market value of the natural resources so used during the calendar year to date.

Interest:
If the tax was not paid on the due date, interest applies from when the tax was due until paid. Multiply the interest rate times the number of days late divided by 365 times tax due. The interest rate is determined on a calendar year basis and can change from year to year. Please refer to our Web site at **tax.ohio.gov** for the current interest rate.

Tax due:	$5,000
Report due:	2/15/10
Report filed:	4/6/10
Days late:	50
Interest rate:	4% (rate for year 2010)

$$\frac{50 \text{ days}}{365 \text{ days}} \times 4\% \times \$5{,}000 = \$27.40 \text{ interest}$$

Oil and Natural Gas Regulatory Cost Recovery:
Only owners/severers of oil and natural gas wells have to complete the schedule. No other minerals are subject to the oil and natural gas regulatory cost recovery fee.

Penalty Provisions:
Any person who fails to file a return and/or a cost recovery schedule or pay the tax and/or cost recovery fee as required may be subject to an assessment that includes a penalty of five (5) percent per month of the amount of the unpaid taxes due, to a maximum penalty of twenty-five (25) percent.