

**SEVERANCE TAX REPORT FOR SAND & GRAVEL
(Form 5400) INSTRUCTIONS (revised 9/2019)**

WHO MUST FILE - All taxes on production shall be remitted by the operator or his duly authorized agent. Severance taxes are determined from the gross production in the current calendar year.

WHEN TO FILE - This report must be received by the Department on or before February 25th of the year following the year in which production occurred. Monthly reporting and payment requirements for sand and gravel production are waived, and the taxpayer shall report and pay the tax annually on or before February 25th.

TAX DUE - If this report shows tax due, the taxpayer shall pay the tax due when the report is filed. If the taxpayer does not pay the total tax due, that amount is delinquent and is subject to penalty and interest.

FOR ASSISTANCE - For assistance with any Wyoming solid mineral tax question, please call the Mineral Tax Division of the Department of Revenue at (307) 777-7983.

GENERAL INSTRUCTIONS - For the purpose of mineral taxation, "sand & gravel" includes aggregates used in construction. Please complete a Severance Report For Sand & Gravel (Form 5400) for each mine, using calendar year production, sales, and cost information. All sales and cost information provided should be determined on the accrual basis of accounting, in accordance with generally accepted accounting principles. Round all figures to the nearest whole number except where otherwise instructed. Fill out the report completely. If the report is not filled out completely and accurately, the report may be considered delinquent and may be subject to penalty and interest. For additional information on the valuation of sand & gravel, refer to Wyoming Statute 39-14-601.

The Department recommends that you complete your Annual Gross Products Report For Sand & Gravel (Form 8601) before attempting to complete this severance tax report (Form 5400). The computation of taxable value and tax due on this Form 5400 is based on the information reported on Form 8601.

Operator ID: Enter the operator ID number (the 4-digit number beginning with a 9) assigned to you by the Department of Revenue. If an operator ID has not been assigned to you, leave this box blank.

Taxpayer Name: Enter the Operator Name. Do not enter the name of the contact person or tax agent.

Production Period: Enter the production period (month and year of the production reported). For sand and gravel this will be December of the previous year (for example, 12/2000).

Form Type: Indicate if the report filed is an original (O) or an amended (A) report. Do not report original and amended line items on the same Form 5400.

Reporting Number (Mine Group Number): Enter the Mine Group Number (the 5-digit number beginning with a 9) assigned by the Department of Revenue. If you are reporting a mine group which has not been assigned a Mine Group Number, leave this box blank.

Tons Sold and Used: Enter the tons of sand and gravel sold and used. This would include both pit run tons and processed tons produced during the production period. This figure should match the figure on Line 6 of Form 8601.

Sales Value: Enter the sales value of sand and gravel sold. This figure should match the total of Line 1 + Line 3 on Form 8601.

Tons Mined: Enter the tons of sand and gravel mined during the production period. This figure should match Line 7 on Form 8601.

Total Taxable Value: Enter the taxable value of the sand and gravel mined during the production period. This figure should match Line 11 on Form 8601.

Total Tax Due: Enter the result of multiplying the Taxable Value by 2%, rounded to 2 decimal places (for example, \$100.12).

Previous Tax Paid (amends): For amended reports only. Report the severance tax previously paid for this line item. If this is an original report, enter 0.

Current Tax Due: Enter the result of subtracting Previous Tax Paid from Total Tax Due.

Page Total: Enter the sum of the Current Tax Due column on this Form 5400.

Payment Amount: Enter the amount of the payment being sent with the report being filed.

ADJUSTMENTS TO PREVIOUS PRODUCTION YEARS MUST BE REPORTED ON AN AMENDED ANNUAL GROSS PRODUCTS REPORT (FORM 8601) AND AN AMENDED SEVERANCE FORM (FORM 5400). DO NOT INCLUDE PRIOR YEAR ADJUSTMENTS IN YOUR CURRENT YEAR REPORTS.

The mailing address for Department of Revenue mineral forms is:

**Wyoming Department of Revenue - Mineral Tax Division
Herschler Building, 3rd Floor East
Cheyenne, WY 82002-0110**

SEVERANCE TAX REPORT FOR SAND & GRAVEL

5400



DOR USE ONLY:

Operator ID:

Operator Name:

Contact Name:

Contact Phone #:

Prod. Period:

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Form Type:

O - Original
A - Amended

MINE GROUP NUMBER	TONS SOLD AND USED	SALES VALUE	TONS MINED	TAXABLE VALUE	TOTAL TAX DUE	PREVIOUS TAX PAID (AMENDS)	CURRENT TAX DUE

**REPORT INFORMATION FOR THE CALENDAR YEAR
 FOR EACH MINE GROUP NUMBER**

PAGE TOTAL:

PAYMENT AMOUNT:

I declare under penalty of perjury that I have examined this return and, to the best of my knowledge and belief, it is correct and complete.

 Authorized Signature

 Title

 Date