STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 1682
Charleston, WV 25326-1682

_____
Name

_____   Account #: _____
Address

_____
City   State   Zip

WV/MFT-501
rtL329 v.3

WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT

Period Ending:	Due Date:	FINAL ☐	AMENDED ☐	NO ACTIVITY ☐

☐ Alternative Fuel Provider	☐ Alternative Fuel Bulk End User	☐ Distributor
☐ Alternative Fuel Retailer	☐ Producer/Manufacturer	

SECTION 1

Report in whole gallons	Gasoline	Gasohol	Undyed Diesel/Kerosene	Compressed Natural Gas
1. Total Gallons Tax Unpaid (Sch 2)	. 00	. 00	. 00	. 00
2. Combined Rate	0.3720	0.3720	0.3720	0.2840
3. Tax Due (Line 1 times Line 2)	.	.	.	.

Report in whole gallons	Dyed Diesel/Kerosene	Propane/LPG	Aviation Gas	LNG/Other
4. Total Gallons Tax Unpaid at Variable Rate	. 00	. 00	. 00	. 00
			Aviation Jet	
			00	
5. Variable Rate	0.1670	0.0600	0.1670	*Enter tax rate .
6. Tax Due - Variable Rate (Line 4 times Line 5)	.	.	.	.
7. Flat Rate exempt fuel sold for taxable use (Sch 5X)		. 00		. 00
8. Flat Rate		0.1500		*Enter tax rate .
9. Tax Due - Exempt Fuel (Line 7 times Line 8)		.		.
10. Tax Due (Line 6 plus Line 9)	.	.	.	.

*Tax rate can be found at www.tax.wv.gov

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WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT

Account #: _____

SECTION 2 - TOTAL TAX DUE	
1. BALANCE OF TAX DUE (Sum of Section 1 Line 3 and Line 10 all columns)	.
2. NON-WAIVABLE INTEREST	.
3. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due $50 per month)	.
4. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 1 through 3)	.

Sign Your Return

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. I authorize the West Virginia State Tax Department to discuss this return with the preparer. ☐ YES ☐ NO

(Signature of Taxpayer)　　　(Name of Taxpayer - Type or Print)　　　(Title)　　　(Date)

(Person to Contact Concerning this Return)　　　(Telephone Number)　　　(E-mail Address)

(Signature of preparer other than taxpayer)　　　(Address)　　　(Date)

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WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT

Account #: _____

Filing Information

OVERVIEW:

- PROVIDE ALL INFORMATION REQUESTED ON THIS REPORT.

- Your report must be postmarked by the Last Day of the month following the report month.

- ATTACH ALL REQUIRED SCHEDULES.

REQUIRED SCHEDULES	
Schedule 1 -	Schedule of Tax-Paid Receipts
Schedule 2 -	Schedule of Untaxed Receipts
Schedule 5 -	Schedule of Tax Collected Disbursements
Schedule 5X -	Schedule of motor fuel exempt from flat rate sold for use on highway

Instructions for Completing Section 1 Lines 1 through 10

Line 1 _____ For each product type, enter the number of gallons received Tax Unpaid.
NOTE - You must file a Distributor Schedule of Tax-Unpaid Receipts Schedule 2.

Line 2 _____ Combined Tax Rate

Line 3 _____ Tax Due; enter the result of the following: Multiply Lines 1 and 2.

Line 4 _____ For each product type, enter the number of gallons received or produced Tax Unpaid, subject to the variable rate.
NOTE - You must file a Schedule of Tax-Unpaid Receipts Schedule 2.

Line 5 _____ Variable Tax Rate

Line 6 _____ For each product type, enter the result of the following: Multiply Lines 4 and 5

Line 7 _____ Enter invoiced gallons of fuel exempt from the flat rate used for taxable purpose (on-highway).
NOTE - You must file a Schedule of On-Highway Exempt Fuel Disbursements (Schedule 5X) for motor fuel exempt from the flat rate tax and used on highway. Total invoiced gallons from Schedule 5X must match Line 7 on the front of this report.

Line 8 _____ Flat Tax Rate

Line 9 _____ Fuel exempt from flat rate sold for taxable use tax due; enter the result of the following, Line 7 multiplied by Flat Rate on Line 8.

Line 10 _____ Tax Due; enter the result of the following: Add Lines 6 and 9.

Instructions for Completing Section 2 Lines 1 through 4

Line 1 _____ Balance of Tax Due. Sum of Section 1 Line 3 and Line 10 all columns.

Line 2 _____ Non-Waivable Interest

Line 3 _____ In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 1 by 0.05 by the number of months late.

Line 4 _____ Total Tax and Late Filing Charges Due. Add Lines 1 through 3.