

WEST VIRGINIA MOTOR FUEL EXPORTER REPORT – Filing Instructions

Overview:

- Provide all requested information and attach all required schedules.
- This report must be filed monthly, even if no activity occurred during the month.
- Report in Whole Gallons.
- You will be assessed penalties and interest for any late filed return and/or late payment of taxes.
- Report must be postmarked by the **Last Day** of the month following the report month.
- If Schedule 7A or 7B is included – Mark the box located at “Sign Your Return”

Required Schedules

Schedule 7A	Schedule of Disbursements
Schedule 7B	Schedule of Disbursements
Schedule 11C	Schedule of Diversions into WV
Schedule 11A	Schedule of Diversions from WV to another State
Schedule 11E	Schedule of Disbursements with NO TAX COLLECTED

Section 1 – REFUND CALCULATION:

- Line 1.....By product type - Enter gallons exported (Schedule 7B) from WV on which the *WV Flat Rate* and *Variable Rate* tax was paid.
- Line 2.....By product type - Enter gallons diverted from WV (Schedule 11A) on which the *WV Flat Rate* and *Variable Rate* tax was paid.
- Line 3.....Add Line 1 and Line 2 (by product type) - Enter gallons to be refunded at the *WV Flat Rate* and *Variable Rate* tax
- Line 4.....***Current West Virginia Flat Rate and Variable Rate Tax***
- Line 5.....*Multiply* Line 3 *times* Line 4 (by product type) - at the combined tax rate - Enter total amount of refund due.
- Line 6.....By product type – Enter gallons exported from WV (Schedule 7B) on which the *WV Variable Rate* tax was paid.
- Line 7.....By product type – Enter gallons diverted from WV (Schedule 11A) on which the *WV Variable Rate* tax was paid.
- Line 8.....Add Line 6 and Line 7 (by product type) – Enter gallons to be refunded at the *WV Variable Rate* tax only.
- Line 9.....***Current West Virginia Variable Rate Tax***
- Line 10.....*Multiply* Line 8 *times* Line 9 (by product type) – at the variable rate tax – Enter total amount of refund due.
- Line 11.....Add Line 5 and Line 10 (by product types) – **ENTER TOTAL REFUND DUE**

Section 2 – REFUND/TAX SUMMARY: (If tax due – Go to Section 3 and return to this section)

- Line 1.....Total Amount of Tax Due – Enter amount from Section 3 Line 7
- Line 2.....Grand Total Refund Due – Enter amount from Section 1 Line 13
- Line 3.....Balance of Tax Due (Line 1 *minus* Line 2) – If Line 2 is greater than Line 1 – enter zero.
- Line 4.....Overpayment Amount (Line 2 *minus* Line 1) – If Line 1 is greater than Line 2, enter zero.
- Line 5.....**REFUND DUE** (To obtain a refund) - Enter amount from Section 2 Line 4
- Line 6.....**CREDIT DUE** (To take a credit on the next monthly return) - Enter amount from Section 2 Line 4

Section 3 – TAX DUE CALCULATION:

- Line 1.....By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Flat Rate* and *Variable Rate* tax is due.
- Line 2.....***Current Combined West Virginia Flat Rate and Variable Rate Tax***
- Line 3.....*Multiply* Line 1 *times* Line 2 (by product type) at the combined tax rate – Enter amount of tax due.
- Line 4.....By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Variable Rate* tax is due.
- Line 5.....***Current West Virginia Variable Rate Tax***
- Line 6.....*Multiply* Line 4 *times* Line 5 (by product type) at the *WV Variable Rate* – Enter amount of tax due.
- Line 7.....Add Line 3 and Line 6 (by product type) – Enter Total Tax Due / Transfer to Section 2 Line 1