

Schedule D (Form WV/MFR-14): Refund Worksheet – Gasoline/Special Fuel

(Rev. February, 2015)

West Virginia State Tax Department
Tax Account Administration Division, Excise Tax Unit
PO Box 2991
Charleston, WV 25330-2991

► Please print or type ◀

8-Digit Acct. No. or FEIN: _____ Name: _____ DBA: _____ Address: _____ City: _____ State: _____ Zip: _____	<p>Note: This worksheet is to assist in the calculation of the gallons reported for refund on the West Virginia Motor Fuel Refund Application – WV/MFR-14. It is recommended that you submit a copy with the refund application as supporting documentation and maintain a completed copy in your files for audit purposes.</p> <p>► Filed For Period Ending: _____</p>
---	--

Calculation of Gallons		Gasoline	Special Fuel
A	Opening Inventory Gallons (Must agree with closing inventory on last application)		
B	1. Total Gallons purchased (Do not include gallons for IFTA licensed vehicles)		
	2. IFTA WV Tax Paid gallons**		
	3. IFTA WV Net Taxable gallons** (If negative, enter negative value)		
C	Total Gallons (Line A plus the total Lines B1, B2, and B3)		
D	Closing Inventory Gallons		
E	Accountable Gallons (Line C minus Line D)		
F	Gallons Used On Highway *If filing for Power Take Off (PTO) , transfer gallons to Section 4 of the WV/MFR-14		
G	Gallons Sold *If filing for Retail/Clear Kerosene , transfer gallons to Section 1 of the WV/MFR-14		
H	Gallons Claimed For Refund (Line E minus F & G) Transfer gallons to the West Virginia Motor Fuel Tax Refund Application – WV/MFR-14 for Calculation of Refund		

** B2 and B3 is for IFTA licensed vehicles only. See IFTA return for WV Tax Paid gallons and WV Net Taxable gallons.