

WEST VIRGINIA MOTOR FUEL SUPPLIER/PERMISSIVE SUPPLIER - Filing Instructions

OVERVIEW:

- Provide all information requested and attach all Required Schedules
- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the **Last Day** of the month following the report month.
- You will be assessed penalties and interest for any late filed report and/or late payment of taxes due.
- Any credit or refund may be applied against any tax department liability.

REQUIRED SCHEDULES:

Schedule 1 – Schedule of Tax-Paid Receipts.

Schedule 2 – Schedule of Tax-Unpaid Receipts.

Schedule 5A – Schedule of Disbursements – Tax Collected Sales to Unlicensed Distributors.

Schedule 5D – Schedule of Disbursements – Tax Collected Sales to Licensed Distributors and Licensed Importers.

Schedule 5E – Schedule of Disbursements – Tax Collected Sales to Licensed Suppliers.

Schedule 5G – Schedule of Exempt Motor Fuel Sold for Taxable Purpose to Licensed Distributors and Licensed Importers.

Schedule 5H – Schedule of Exempt Motor Fuel Sold for Taxable Purpose to Unlicensed Distributors and Licensed Suppliers.

Schedule 7A – Schedule of Disbursements – Exported Sales, Destination state tax collected.

Schedule 7B – Schedule of Disbursements – Exported Sales, West Virginia tax collected.

INSTRUCTIONS – COMPLETE WORKSHEET A: BEFORE COMPLETING SECTIONS 1, 2, AND FRONT OF RETURN

WORKSHEET A – TAXABLE INVOICED GALLONS – Report in Whole Gallons

- Line 1** By product type - Enter invoiced gallons sold West Virginia tax collected to Unlicensed Distributors, and Licensed Suppliers.
NOTE – You must file a Supplier/Permissive Supplier Disbursements Schedule (5A) for West Virginia tax-collected sales to Unlicensed Distributors for each product type. You must file a Supplier/Permissive Supplier Disbursements Schedule (5E) for tax-collected sales to Licensed Suppliers for each product type.
 ✓ Total Invoiced Gallons on Schedule 5A plus the Total Invoiced Gallons on Schedule 5E must match Line 1 on Worksheet A.
- Line 2** Enter invoiced gallons of West Virginia exempt motor fuel sold for a taxable purpose (use on-highway) to Unlicensed Distributors and Licensed Suppliers.
NOTE – If you sold or used exempt motor fuel for a taxable purpose, you must file a Supplier/Permissive Supplier Disbursement Schedule (5H) for exempt motor fuel sold for a taxable purpose.
 ✓ The Total Invoiced Gallons on Schedule 5H must match Line 2 on Worksheet A.
- Line 3** By product type - Enter invoiced gallons sold West Virginia tax collected to Licensed Distributors, Licensed Importers and Licensed Exporters.
NOTE – You must file a Supplier/Permissive Supplier Disbursements Schedule (5D) for tax-collected sales to Licensed Distributors and Licensed Importers for each product type. You must also file Supplier/Permissive Supplier Export Schedule (7B) for motor fuel sold for export with West Virginia tax collected.
 ✓ The Total Invoiced Gallons on Schedule 5D and Schedule 7B must match Line 3 on Worksheet A.
- Line 4** Enter invoiced gallons of exempt motor fuel sold for a taxable purpose (on-highway use) to Licensed Distributors and Licensed Importers.
NOTE – If you sold or used exempt motor fuel for a taxable purpose, you must file a Supplier/Permissive Supplier Disbursement Schedule 5G for exempt motor fuel sold for a taxable purpose.
 ✓ The Total Invoiced Gallons on Schedule 5G must match Line 4 on Worksheet A.
- Line 5** Multiply Line 3 (Gasoline, Gasohol, Undyed Diesel and Clear Kerosene/Other) by Flat Rate Tax and enter totals by each product type.
- Line 6** Multiply Line 4 (Propane, Aviation Gasoline and Jet Fuel) by Flat Rate Tax and enter totals by each product type.
- Line 7** Multiply Line 3 (all fuel types) and Line 4 ((Propane, Aviation Gasoline and Jet Fuel) by Variable Rate Tax and enter totals by each product type.
- Line 8** Add Lines 5, 6, and 7 and enter totals by each product type.
- Line 9** Add Line 8 (all columns) and enter total.
- Line 10** Multiply Line 9 by .0075 enter total and transfer the Distributor Discount total to front of report, Line 2.
- Line 11** By product type - Add Lines 1, 2, 3, and 4 and enter the Gross Taxable Gallons.
- Line 12** By product type - Enter the number of invoiced gallons received tax-paid during the report period.
NOTE – You must file a Supplier/Permissive Supplier Tax-Paid Receipt Schedule (1) for each product type.
 ✓ The Total Invoiced Gallons on Schedule 1 must match Line 12 on Worksheet A.
- Line 13** By product type - Subtract Line 12 from Line 11 - Enter total Net Taxable Gallons. **Transfer by product type to Section 1 Line 1 and 4**

SECTION 1 – SUPPLIER/PERMISSIVE SUPPLIER INFORMATION – Report in Whole Gallons

- Line 1** By product type - Enter the Net Taxable Gallons from Worksheet A, Line 13;
NOTE: For propane, dyed motor fuel, aviation gasoline and aviation jet fuel, the taxable gallons are subject to the variable rate only.
- Line 2** *Combined West Virginia Flat Rate and Variable Rate Tax*
- Line 3** By product type - Multiply Line 1 by Line 2 - Enter amount of tax due
- Line 4** By product type - Enter the Net Taxable Gallons from Worksheet A, Line 13
NOTE: For gasoline, gasohol, undyed diesel, clear kerosene, and other, the taxable gallons are subject to the combined rate.
- Line 5** *West Virginia Variable Rate Tax*
- Line 6** By product type - Multiply Line 4 by Line 5 - Enter amount of tax due
- Line 7** Enter exempt fuel (gallons) sold for taxable purpose (on-highway) from Worksheet A, Line 2 and Line 4.
- Line 8** *West Virginia Flat Rate Tax*
- Line 9** By product type - Multiply Line 7 by Line 8 - Enter amount of tax due
- Line 10** By product type - Add Line 6 plus Line 9 - Enter total amount of tax due

SECTION 2 - TAX CALCULATION

- Line 1** Sum of Section 1 Line 3 and Line 10 for all Columns - Enter grand total amount of tax due and **transfer to front of the report - Line 1**

TOTAL TAX CALCULATION

- Line 1** Enter amount from Section 2 Line 1
- Line 2** Enter amount from Worksheet A Line 10
- Line 3** Multiply Line 1 by 0.001-Enter amount of discount (**Note:** Take only if return is timely filed, maximum \$5000.00)
- Line 4** Gross amount due, Line 1 minus Line 2 and Line 3 - Enter gross amount due
- Line 5** Enter total amount of tax owed by a licensed Distributor and/or licensed Importer that was previously claimed as a Default Deduction, which has been paid. Also, enter the name of the Distributor and/or Importer, who remitted payment.
- Line 6** Enter the amount of tax payments that a licensed Distributor and/or licensed Importer has failed to remit.
Note: To be eligible for this deduction, you must submit a Notice of Tax Payment Default (WV/MFT-512) within 10 business days from the date required to file the tax report to the West Virginia State Tax Department.
- Line 7** Total Amount Due, Line 4 plus Line 5 minus Line 6 - Enter total amount due
- Line 8** Enter credit amount from previous month's return. Also enter month and year for the period ended. (MM/YY)
- Line 9** Enter credit amount from West Virginia Exporter Return (WV/MFT-511). Also enter month and year for period ended. (MM/YY)
- Line 10** Total credits, sum Line 8 and Line 9 - Enter total credit due
- Line 11** Net amount tax due, Line 7 minus Line 10 - Enter net amount of tax due (If Line 10 is greater than Line 7 - Enter 0)
- Line 12** Non-Waivable Interest, multiply Line 11 by current interest rate - Enter total amount of interest
- Line 13** **Additions to Tax** - Multiply Line 11 by 0.05 by the number of months late. If no tax due, a late filing penalty of \$50 per month for each month or part of a month after the due date must be remitted- Enter total amount of additions
- Line 14** Total Tax and Late Filing Charges Due, sum Lines 11 through 13 - Enter total amount of tax, interest and penalties due
- Line 15** Overpayment Amount, Line 10 minus Line 7 - Enter total amount of overpayment (If line 7 greater than Line 10-Enter 0)
- Line 16** **CREDIT** - (To take credit on the next monthly return) - Enter amount from Line 15
- Line 17** **REFUND** - (To obtain a refund) - Enter amount from Line 15

Note: Remember to sign your return and maintain a copy for your records.