

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



 Name

 Address

 City State Zip

Account #: _____

WV/MFT-USE
 rL163 v.1-Web

WEST VIRGINIA MOTOR CARRIER ANNUAL REPORT

This report and all required schedules must be completed and filed by the due date regardless of activity

Period Ending:	Due Date:	LICENSE CANCEL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	
Check applicable box(es):	AIRCRAFT <input type="checkbox"/>	WATERCRAFT <input type="checkbox"/>	LOCOMOTIVE <input type="checkbox"/>	TRUCK, BUS, OTHER <input type="checkbox"/>
TAX CALCULATION COMPLETE SECTIONS ON FOLLOWING PAGES OF RETURN FIRST.				
1. Total Additional Tax Due (Section A Line 8 plus Section B Line 12)	.			
2. Credit Accrued (Section A Line 9 plus Section B Line 13)	.			
3. Total Tax Due (Line 1 minus Line 2) If Line 2 is greater than Line 1, Enter 0	.			
4. NON-WAIVABLE INTEREST	.			
5. *ADDITIONS TO TAX	.			
6. TOTAL TAX AND ADDITIONS (Add lines 3 through 5).	.			
7. Total Credit (Line 2 minus Line 1) If Line 1 is greater than Line 2, Enter 0	.			
8. Refund Amount (Credit amounts less than \$20 will not be refunded unless Business has ceased)	.			
9. Total Credit Carried Foward	.			

* In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 3 by 0.05 by the number of months late. If no tax is due, a late filing penalty of \$50 per month for each month or part of a month after the due date must be remitted.

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.			
(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)	

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P. O. Box 1682, Charleston, WV 25326-1682
FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.wvtax.gov
 File online at <https://mytaxes.wvtax.gov>



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WEST VIRGINIA MOTOR CARRIER ANNUAL REPORT

Report in Whole Gallons

If vehicles use different fuel types, a separate schedule must be filed for each type.

SECTION A - MOTOR CARRIER ROAD TAX
TO BE COMPLETED FOR QUALIFIED MOTOR VEHICLES THAT ARE USED, DESIGNED OR MAINTAINED FOR THE TRANSPORTATION OF PERSONS OR PROPERTY AND HAS TWO (2) AXLES AND A GROSS VEHICLE WEIGHT EXCEEDING 26,000 POUNDS OR HAVING THREE (3) OR MORE AXLES OR IS USED IN COMBINATION WHEN THE WEIGHT OF THE COMBINATION EXCEEDS 26,000 POUNDS. DOES NOT INCLUDE RECREATIONAL VEHICLES.

1. Total Miles Traveled in West Virginia	.00
2. Total Gallons Used	.00
3. Average Miles Per Gallon (Line 1 divided by Line 2) (Round to two decimal places)	.
4. Total Gallons Purchased in West Virginia	.00
5. Taxable Gallons (Line 2 minus Line 4) If Line 4 is greater than Line 2, Enter 0	.00
6. Credit Due Gallons (Line 4 minus Line 2) If Line 2 is greater than Line 4, Enter 0	.00
7. Combined (Flat and Variable) rate - See www.wvtax.gov for current rate. <div style="text-align: right;">* ENTER FUEL TYPE <input style="width: 80px; height: 20px;" type="text"/></div>	.
8. Additional Tax Due (Line 5 multiplied by Line 7)	.
9. Credit Due (Line 6 multiplied by Line 7)	.

SECTION B - MOTOR FUEL USE TAX
TO BE COMPLETED IF AIRCRAFT, BARGE, OR OTHER WATERCRAFT OR RAILROAD LOCOMOTIVE IS USED FOR TRANSPORTATION OF PASSENGERS OR FREIGHT IN OR THROUGH WEST VIRGINIA. DOES NOT INCLUDE RECREATIONAL VEHICLES.

1. Total Miles Traveled in All States	.00
2. Total Miles Traveled in West Virginia	.00
3. Percentage of Operations in West Virginia (Line 2 divided by Line 1) Round to 4 decimals	.
4. Total Gallons Used in All States	.00
5. Total Gallons Used in West Virginia (Line 4 multiplied by Line 3)	.00
6. Total Gallons Purchased in West Virginia	.00
7. Taxable Gallons (Line 5 minus Line 6) If Line 6 is greater than Line 5, Enter 0	.00
8. Credit Due Gallons (Line 6 minus Line 5) If Line 5 is greater than Line 6, Enter 0	.00
9. Variable Rate - See www.wvtax.gov for current rate.	.
10. Additional Tax Due (Line 7 multiplied by Line 9)	.
11. Unrefunded Credit Accrued in Preceding Quarters (credits may be carried 8 quarters unless previously used or refunded)	.
12. Total Tax Due (Line 10 minus Line 11) If Line 11 is greater than Line 10, Enter 0	.
13. Credit Due (Line 8 multiplied by Line 9)	.

* Use the abbreviated fuel code and tax rate available on the State Tax Department's website (www.wvtax.gov) to complete Section A, Line 7.



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