

Schedule C (Form WV/MFR-14): Retailers of Clear Kerosene Sold for Heating of Public/Private Dwellings

(Provide with the filing of the Motor Fuel Refund Application WV/MFR-14)

(Rev. October, 2015)

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

► Please print or type ◀

637UP-Registration Number (issued by IRS):

FEIN or 8 Digit Acct No:

Name:

Address:

City:

State:

Zip:

Please select the quarter for which you are applying:		Sales Dated	Due Date
March 31	<input type="checkbox"/>	January 1 – March 31	April 30
June 30	<input type="checkbox"/>	April 1 – June 30	July 31
September 30	<input type="checkbox"/>	July 1 – September 30	October 31
December 31	<input type="checkbox"/>	October 1 – December 31	January 31

To qualify for a motor fuel excise tax refund, the retailer must meet the following requirements:

- 1) Have a 637-UP registration as an ultimate vendor from a blocked pump, issued by the Internal Revenue Service.
- 2) Must ensure that the undyed kerosene is for home heating use only.
- 3) Must ensure that the undyed kerosene is sold from a “blocked pump” at a fixed location.
- 4) The blocked pump is identified with a legible and conspicuous notice stating “UNDYED – UNTAXED KEROSENE, NON-TAXABLE USE ONLY.
- 5) The undyed kerosene cannot reasonably be used to dispense fuel into the fuel supply tank of a diesel-powered highway vehicle or train.

A “blocked pump” under federal regulations is a fuel dispenser that due to the physical limitations – such as a short hose or a cement barrier – cannot be used to fuel a vehicle. As an alternative, a blocked pump may be locked by a vendor after each sale and unlocked by the vendor in response to a request by a customer for undyed kerosene for use other than as a fuel in a diesel-powered highway vehicle or train. To make a claim with regard to undyed kerosene sold from this latter type of blocked pump, the vendor must obtain the name and address of anyone who buys more than five gallons of kerosene in a single sale, record the date and amount of sale to each customer and retain these records for a minimum of three years.