

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 2991
Charleston, WV 25330-2991



Name _____
 Address _____
 City _____ State _____ Zip _____

Account #: _____

WV/MFT-501
 rTL311 v.2-Web

WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	NO ACTIVITY <input type="checkbox"/>
<input type="checkbox"/> Alternative Fuel Provider	<input type="checkbox"/> Alternative Fuel Bulk End User	<input type="checkbox"/> Producer/Manufacturer		
<input type="checkbox"/> Alternative Fuel Retailer	<input type="checkbox"/> Alternative Fuel Bulk End User - Field Gas	<input type="checkbox"/> Distributor		
SECTION 1				
Report in whole gallons	Gasoline	Gasohol	Undyed Diesel/Kerosene	Compressed Natural Gas
1. Total Gallons Tax Unpaid (Sch 2)	.00	.00	.00	.00
2. Combined Rate	0.3320	0.3320	0.3320	0.2350
3. Tax Due (Line 1 times Line 2)				
Report in whole gallons Report field gas in MCF	Dyed Diesel/Kerosene	Propane/LPG	Aviation Fuel	Field Gas/LNG/Other
4. Total Gallons Tax Unpaid at Variable Rate	.00	.00	.00	.00
5. Variable Rate	0.1270	0.0550	0.1270	*Enter tax rate
6. Tax Due - Variable Rate (Line 4 times Line 5)				
7. Flat Rate exempt fuel sold for taxable use (Sch 5X)		.00	.00	.00
8. Flat Rate		0.1500	0.2050	*Enter tax rate
9. Tax Due - Exempt Fuel (Line 7 times Line 8)				
10. Tax Due (Line 6 plus Line 9)				
SECTION 2 - TOTAL TAX DUE				
1. BALANCE OF TAX DUE (Sum of Section 1 Line 3 and Line 10 all columns)				
2. NON-WAIVABLE INTEREST				
3. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)				
4. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 1 through 3)				

*See chart on page 3.

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P.O. Box 2991, Charleston, WV 25330-2991
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.tax.wv.gov
 File online at <https://mytaxes.wvtax.gov>



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Filing Information

OVERVIEW:

- PROVIDE ALL INFORMATION REQUESTED ON THIS REPORT.
- Your report must be postmarked by the Last Day of the month following the report month.
- ATTACH ALL REQUIRED SCHEDULES.
- EXCEPTION: Alternative Fuel Provider, Retailer and Bulk End Users are not required to file schedules. Field Gas must complete Schedule 6.

REQUIRED SCHEDULES	
Schedule 1	- Schedule of Tax-Paid Receipts
Schedule 2	- Schedule of Untaxed Receipts
Schedule 5	- Schedule of Tax Collected Disbursements
Schedule 5X	- Schedule of motor fuel exempt from flat rate sold for use on highway
Schedule 6	- Schedule of Field Gas Consumption

Instructions for Completing Section 1 Lines 1 through 10

Field Gas Filers report in MCF. Use lines 4, 5, 6, 10 and Schedule 6.

- Line 1 For each product type, enter the number of gallons received Tax Unpaid.
NOTE - You must file a Distributor Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 2 Combined Tax Rate (may be found on Page 3).
- Line 3 Tax Due; enter the result of the following: Multiply Lines 1 and 2.
- Line 4 Field Gas Filers: Enter the total MCF used in internal combustion engines and turbines from Schedule 6.
All other filers: For each product type, enter the number of gallons received or produced Tax Unpaid, subject to the variable rate.
NOTE - You must file a Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 5 Variable Tax Rate (may be found on Page 3).
- Line 6 For each product type, enter the result of the following: Multiply Lines 4 and 5
- Line 7 Enter invoiced gallons of fuel exempt from the flat rate used for taxable purpose (on-highway).
NOTE - You must file a Schedule of On-Highway Exempt Fuel Disbursements (Schedule 5X) for motor fuel exempt from the flat rate tax and used on highway. Total invoiced gallons from Schedule 5X must match Line 7 on the front of this report.
- Line 8 Flat Tax Rate (may be found on Page 3).
- Line 9 Fuel exempt from flat rate sold for taxable use tax due; enter the result of the following, Line 7 multiplied by Flat Rate on Line 8.
- Line 10 Tax Due; enter the result of the following: Add Lines 6 and 9.

Instructions for Completing Section 2 Lines 1 through 4

- Line 1 Balance of Tax Due. Sum of Section 1 Line 3 and Line 10 all columns.
- Line 2 Non-Waivable Interest
- Line 3 In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 1 by 0.05 by the number of months late.
- Line 4 Total Tax and Late Filing Charges Due. Add Lines 1 through 3.

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)	

MOTOR FUEL TAX RATES - January 1, 2016 to December 31, 2016

Motor Fuel	Flat Rate Tax	Variable Tax Rate	Combined Tax Rate
Conventional Motor Fuels (Gasoline, Diesel, Kerosene, etc. unless otherwise outlined below)	\$0.2050 per gallon	\$0.1270 per gallon	\$0.3320 per gallon
Compressed Natural Gas (CNG)	\$1.6180 per 1000 cubic feet	\$0.2760 per 1000 cubic feet	\$0.4810 per 1000 cubic feet
Compressed Natural Gas (CNG) - GGE Measure	\$0.2050 per 126.67 cubic feet (or per 5.66 pounds)	\$0.0300 per 126.67 cubic feet (or per 5.66 pounds)	\$0.2350 per 126.67 cubic feet (or per 5.66 pounds)
Liquefied Natural Gas (LNG)	\$0.1320 per gallon LNG	\$0.0190 per gallon LNG	\$0.1510 per gallon LNG
Liquefied Petroleum Gas (LPG - Propane)	\$0.1500 per gallon LPG	\$0.0550 per gallon LPG	\$0.2050 per gallon LPG
Field Gas	\$1.6180 per 1000 cubic feet	\$0.0660 per 1000 cubic feet	\$1.6840 per 1000 cubic feet

GASOLINE GALLON EQUIVALENTS OF ALTERNATIVE FUELS

Alternative Fuel	Measure of Fuel with Energy Equal to One Gallon of Gasoline
Compressed Natural Gas (CNG)	126.67 cubic feet
Compressed Natural Gas (CNG)	5.66 pounds
Liquefied Natural Gas (LNG)	1.554 gallons
Liquefied Petroleum Gas (LPG - Propane)	1.367 gallons
Field Gas	126.67 cubic feet
Field Gas	5.66 pounds