

# Schedule E – (Form WV/MFR-14): Bulk/Retail Evaporation

Bulk/Retail Location:

(Provide with the filing of the Motor Fuel Refund Application WV/MFR-14)  
(Rev. January 2024)

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

8-Digit Acct No. or FEIN			SECTION 1. GAIN OR LOSS CALCULATION					Period Ending:	
REPORT IN WHOLE GALLONS	A GASOLINE 065	B GASOHOL 124	C CLEAR DIESEL 160	D COMPRESSED NATURAL GAS 224	E DYED DIESEL 228	F CLEAR KEROSENE 142	G DYED KEROSENE 072	H PROPANE 054	I TOTAL (ADD COLUMNS A THRU H AND ENTER TOTAL FOR EACH LINE)
1. OPENING INVENTORY (MEASURED JANUARY 1 <sup>ST</sup> )									
2. RECEIPTS									
3. TOTAL (LINE 1 PLUS LINE 2)									
4. CLOSING INVENTORY (MEASURED DECEMBER 31 <sup>ST</sup> )									
5. TOTAL TO ACCOUNT FOR (LINE 3 MINUS LINE 4)									
6. METERED SALES (JAN. 1 – DEC. 31) WV TAX COLLECTED						ON ROAD USE		ON ROAD USE	
7. GAIN (IF LINE 6 GREATER THAN LINE 5)									
8. LOSS (IF LINE 6 IS LESS THAN LINE 5)									

SECTION 2. REFUND OR TAX CALCULATION	
1. <b>GAIN</b> (ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 7)	
2. <b>AMOUNT DUE</b> (SECTION 2, LINE 1 X CURRENT TAX RATE)	
3. <b>LOSS</b> (ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 8)	
4. <b>REFUND DUE FROM LOSS</b> (SECTION 2, LINE 3 X CURRENT TAX RATE) NOT TO EXCEED ONE PERCENT SECTION 1, LINE 5 MULTIPLIED BY THE CURRENT TAX RATE	
5. <b>TOTAL REFUND DUE/TOTAL TAX DUE</b> (SECTION 2, LINE 4, MINUS LINE 2) If line 2 is greater than Line 4 enter total tax due and enclose payment.	\$

**Note:** If your supplier has title to the petroleum product until it is a meter sale, you are not eligible for an evaporation refund.

NAME OF SUPPLIER(S):

IS PETROLEUM PRODUCT PAID FOR AT TIME OF PURCHASE?  
YES \_\_\_ NO \_\_\_