## Overview:
- Provide all requested information and attach all required schedules.
- This report must be filed monthly, even if no activity occurred during the month.
- Report in Whole Gallons.
- You will be assessed penalties and interest for any late filed return and/or late payment of taxes.
- Report must be postmarked by the Last Day of the month following the report month.
- If Schedule 7A or 7B is included – Mark the box located at “Sign Your Return”

## Required Schedules
| Schedule 7A | Schedule of Disbursements |
| Schedule 7B | Schedule of Disbursements |
| Schedule 11C | Schedule of Diversions into WV |
| Schedule 11A | Schedule of Diversions from WV to another State |
| Schedule 11E | Schedule of Disbursements with NO TAX COLLECTED |

## Section 1 – REFUND CALCULATION:

Line 1……….By product type - Enter gallons exported (Schedule 7B) from WV on which the *WV Flat Rate* and *Variable Rate* tax was paid.

Line 2……….By product type - Enter gallons diverted from WV (Schedule 11A) on which the *WV Flat Rate* and *Variable Rate* tax was paid.

Line 3……….Add Line 1 and Line 2 (by product type) - Enter gallons to be refunded at the *WV Flat Rate* and *Variable Rate* tax

Line 4……….**Current West Virginia Flat Rate and Variable Rate Tax**

Line 5……….Multiply Line 3 times Line 4 (by product type) - at the combined tax rate - **Enter total amount of refund due**.

Line 6……….By product type – Enter gallons exported from WV (Schedule 7B) on which the *WV Variable Rate* tax was paid.

Line 7……….By product type – Enter gallons diverted from WV (Schedule 11A) on which the *WV Variable Rate* tax was paid.

Line 8……….Add Line 6 and Line 7 (by product type) – Enter gallons to be refunded at the *WV Variable Rate* tax only.

Line 9……….**Current West Virginia Variable Rate Tax**

Line 10……….Multiply Line 8 times Line 9 (by product type) – at the variable rate tax – **Enter total amount of refund due**.

Line 11……….Add Line 5 and Line 10 (by product type) – **ENTER TOTAL REFUND DUE**

## Section 2 – REFUND/TAX SUMMARY: (If tax due – Go to Section 3 and return to this section)

Line 1……….Total Amount of Tax Due – **Enter amount from Section 3 Line 7**

Line 2……….Grand Total Refund Due – **Enter amount from Section 1 Line 13**

Line 3……….Balance of Tax Due (Line 1 minus Line 2) – If Line 2 is greater than Line 1 – enter zero.

Line 4……….Overpayment Amount (Line 2 minus Line 1) – If Line 1 is greater than Line 2, enter zero.

Line 5……….**REFUND DUE** (To obtain a refund) - **Enter amount from Section 2 Line 4**

Line 6……….**CREDIT DUE** (To take a credit on the next monthly return) - **Enter amount from Section 2 Line 4**

## Section 3 – TAX DUE CALCULATION:

Line 1……….By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Flat Rate* and *Variable Rate* tax is due.

Line 2……….**Current Combined West Virginia Flat Rate and Variable Rate Tax**

Line 3……….Multiply Line 1 times Line 2 (by product type) at the combined tax rate – **Enter amount of tax due**.

Line 4……….By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Variable Rate* tax is due.

Line 5……….**Current West Virginia Variable Rate Tax**

Line 6……….Multiply Line 4 times Line 5 (by product type) at the WV Variable Rate – **Enter amount of tax due**.

Line 7……….Add Line 3 and Line 6 (by product type) – **Enter Total Tax Due / Transfer to Section 2 Line 1**