

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



Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Account #: \_\_\_\_\_

WV/MFT-501  
 rL329 v.3

**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"/> Distributor |                                  |                                      |
| <input type="checkbox"/> Alternative Fuel Retailer     | <input type="checkbox"/> Producer/Manufacturer          |                                      |                                  |                                      |
| 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                                       | 0.3570  | 0.3570                               | 0.3570                           | 0.2470                               |
| 3. Tax Due (Line 1 times Line 2)                       | .   | .                                    | .                                | .                                    |
| Report in whole gallons                                | Dyed Diesel/Kerosene                                    | Propane/LPG                          | Aviation Gas                     | LNG/Other                            |
| 4. Total Gallons Tax Unpaid at Variable Rate           | .00   | .00                                  | .00                              | .00                                  |
|  |   |                                      | Aviation Jet                     |                                      |
|  |   |                                      | .00                              |                                      |
| 5. Variable Rate                                       | 0.1520  | 0.0440                               | 0.1520                           | *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                                  |
| 8. Flat Rate   |   | 0.1500                               |                                  | *Enter tax rate                      |
| 9. Tax Due - Exempt Fuel (Line 7 times Line 8)         |   | .                                    |                                  | .                                    |
| 10. Tax Due (Line 6 plus Line 9)                       | .   | .                                    | .                                | .                                    |

\*Tax rate can be found at [www.tax.wv.gov](http://www.tax.wv.gov)

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration  
 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.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



0 0 5 0 7 1 7 0 1 W

| <b>SECTION 2 - TOTAL TAX DUE</b>  |   |
|---|---|
| 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)                    | . |

| <b>Sign Your Return</b>  |                                    |                  |        |
|--|------------------------------------|------------------|--------|
| 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. I authorize the West Virginia State Tax Department to discuss this return with the preparer. <input type="checkbox"/> YES <input type="checkbox"/> NO |                                    |                  |        |
| (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)           |        |



**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.

| 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 |

**Instructions for Completing Section 1 Lines 1 through 10**

- 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
- Line 3 ..... Tax Due; enter the result of the following: Multiply Lines 1 and 2.
- Line 4 ..... 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
- 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
- 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.