WORKSHEET
A
MFT-504

2026
TAXABLE INVOICED GALLONS

West Virginia
Tax Division

REPORT IN WHOLE GALLONS	GASOLINE	GASOHOL	UNDYED DIESEL & KEROSENE	DYED DIESEL & DYED KEROSENE	PROPANE	AVIATION FUEL	COMPRESSED NATURAL GAS	NATURAL GAS/ LNG/OTHER
1. Total Gallons sold WV Tax Collected — Unlicensed Distributors and Licensed Suppliers (Schedule 5A and Schedule 5E)				Gallons @ .1520	Gallons @ .0440	Gallons @ .1520	Gallons @ .2470	Rate: Gallons:
2. Total Gallons sold WV Tax Collected — Unlicensed Distributors and Licensed Suppliers (Schedule 5H)	**ENTER EXEMPT MOTOR FUEL SOLD FOR TAXABLE PURPOSE** (On-Highway Only) By Product Type — **TRANSFER TO SECTION 1, LINE 7**				Gallons @ .1500	Gallons @ .2050		
3. Total Gallons sold WV Tax Collected — Licensed Distributor, Licensed Importer and Licensed Exporter (Schedule 5D & 7B)				Gallons @ .1520	Gallons @ .0440	Gallons @ .1520	Gallons @ .2470	Rate: Gallons:
4. Total Gallons sold WV Tax Collected — Licensed Distributor and Licensed Importer (Schedule 5G)	**ENTER EXEMPT MOTOR FUEL SOLD FOR TAXABLE PURPOSE** (On-Highway Only) By Product Type — **TRANSFER TO SECTION 1, LINE 7**				Gallons @ .1500	Gallons @ .2050		
CALCULATION OF DISTRIBUTOR DISCOUNT								
5. Multiply line 3 by flat rate	$	$	$					$
6. Multiply line 4 by .2050					$			
7. Multiply lines 3 and 4 by variable rate	$	$	$	$	$	$	$	$
8. Add lines 5, 6, and 7	$	$	$	$	$	$	$	$
9. Add line 8 (all columns) and enter total →							$	
10. Multiply line 9 by .0075 and TRANSFER TOTAL TO FRONT OF REPORT – LINE 2 →							**$**	
11. Gross Taxable Gallons (Add lines 1, 2, 3, and 4)								
12. Tax Paid Receipts (Schedule 1)								
13. Net Taxable Gallons (Subtract line 12 from line 11) By Product Type – Transfer to Section 1 lines 1, 4, and 7								