

INFORMATION AND INSTRUCTIONS

WEST VIRGINIA MOTOR FUEL TAX REFUND APPLICATION - WV/MFR-14G, WV/MFR-14NG

WV State Code §11-14C provides for a refund of tax paid motor fuel for the excise tax of the flat rate of the tax (or any and all taxes paid upon the invoiced gallons lost) under applicable refund categories.

All required documentation must be submitted with each refund application. Upon review of the refund application additional documentation may be requested. Failure to comply may result in the disallowance of a refund, a delay in payment, or a reduction in the refund amount requested.

HOW TO OBTAIN A REFUND

A motor fuel excise tax refund may be obtained by completing the Refund Application **WV/MFR-14G, WV/MFR-14NG** and submitting the refund claim with required schedules to the West Virginia State Tax Department.

DUE DATE(S)

You may file a refund claim at any time within the required filing period. Postmark date is considered as the filing date for timely submission. Refer to the Receipt Summary Schedule (chart below) for the various filing period due dates.

Government Applicants: Refund Applications must be submitted no later than the thirty-first (31st) day of December for purchases of motor fuel made during the preceding fiscal year ending June 30th.

Off-Highway/PTO/ Clear Kerosene Retailers	12 months from the end of calendar year of purchase date
Agriculture:	12 months from date of purchase or delivery
Casualty Loss:	Three years from end of <u>month</u> of loss
Poultry House	Three years from date of sale
Retail/Bulk Evaporation	Three years from end of the <u>year</u> of loss
Government:	Fiscal Year: July 1 - June 30 Last acceptable postmark/filing date: December 31

PURCHASE DOCUMENTATION

Receipts are no longer required to be submitted with your claim. In lieu of purchase receipts you may now submit a Receipt Summary Schedule, **WV/MFR-14** for Gasoline or Special Fuel. The **MFR-14** details each purchase of motor fuel and must be submitted with the refund application. Maintain a copy of the application and all supporting documentation used in preparing the application for at least three years. All refunds are subject to audit or review.

MINIMUM GALLON REQUIREMENTS

Refund Applicants for Off-Highway, Power-Take-Off (PTO) and Agriculture have a minimum purchase requirement of twenty-five (25) gallons for each time of purchase. All other refund applicants

have no minimum purchase requirement.

Please be advised that your motor fuel excise tax refund may be applied against any outstanding tax department liability.

REQUIRED SCHEDULES

1. **Receipt Summary Schedule** – MFR-14
2. **Schedule A** – Sellers of Propane to Poultry House Consumers
3. **Schedule B** – Casualty Loss Statement for Lost Fuel
4. **Schedule C** – Retailers of Clear Kerosene – 637-UP
5. **Schedule D** – Refund Worksheet (Gasoline/Special Fuel) (Use for inventory and calculation of gallons for refund)
6. **Schedule E** – Retail Evaporation

STARTING YOUR REFUND APPLICATION

- ▶ Refer to the **Receipt Summary Schedule MFR-14** and follow schedule instructions.
- ▶ Transfer Total Refundable Gallons to the Calculation of Refund Page 2, Section 1 or 2 of the MFR 14-G, Section 1, 2, 3, or 4 of the **MFR-14NG** to begin calculation of the amount of refund due.

CALCULATION OF REFUND

- ▶ Complete the columns which pertain to the types of fuel that was purchased. Multiply the total gallons by the tax rate to calculate the amount of refund due.
- ▶ You may calculate multiple fuel types on one refund application, however they must be within the same section or category. You must file a separate application for additional categories.
- ▶ The variable rate tax is not refundable for off-highway use applicants.

MOTOR FUEL REFUND APPLICATION

- ▶ Enter your personal information and Account Number.
- ▶ Check boxes which pertain to fuel type and category.
- ▶ Enter the Total Gallons Claimed for Refund and the Refund Amount Claimed from Section 3 or 5 from Page 2 of the application.
- ▶ Remember to Sign Your Application.

NOTES

You may access motor fuel information from our website at **<https://tax.wv.gov>** (Business Tax Forms) or it may be furnished upon request to the Taxpayer Services Division at 304-558-3333. Additionally, you may file online at **<https://mytaxes.wvtax.gov>**.