

WEST VIRGINIA MOTOR CARRIER ANNUAL OR QUARTERLY REPORT INSTRUCTIONS - WV/MFT-USE

This report is a combined report which replaces the West Virginia Motor Carrier Annual Tax Report (WV/MCQ-1707) **and** the West Virginia Motor Fuel Use Tax Return (WV/MFT-USE). A pre-printed annual or quarterly report will be mailed prior to being due.

West Virginia based Motor Carriers: Must file the combined report annually, **for intrastate registered vehicles, even if no tax is due.** Maintain trip reports for future audits.

West Virginia Registered Carriers (aircraft, watercraft, and locomotive): Must report miles traveled in West Virginia and submit any Use Tax Due or apply for a Refund Due.

Aircraft, Watercraft and Locomotive Carriers: This combined report is a Quarterly Report and an Annual Report and must be filed by the due date, *even if no tax is due.*

Quarterly Filers: This report is due on the last day of the month following the end of a quarter. The quarter ending March 31 will be due April 30. The quarter ending June 30 will be due July 31. The quarter ending September 30 will be due October 31. The quarter ending December 31 will be due January 31.

Annual Filers: Per WV§11-14A – Every Motor Carrier that operates exclusively in this state shall file an annual report for the calendar year of January 1 through December 31, which is due the following January 31.

NOTE:

- Penalties and interest will be assessed for any late filed report and/or any late payment of tax due.
- Please be advised that any credit/refund may be applied against any outstanding tax department liability.

Instructions for Front of Motor Carrier Report:

- Enter personal information and 8-digit Account Number (if not preprinted)
- FINAL checkbox – Check only if the report is a Final Report due to business closure or cease of operations.
- Check applicable box which indicates the type of activity.

TAX CALCULATION: First complete Section A or Section B on the reverse side and come back to the tax calculations.

Complete Lines 1 through 9 by following the Line by Line Instructions.

Line 4: Non-Waivable Interest: Interest may be calculated on any tax due that is not remitted by the due date of the report. Interest is due from the due date until the date the tax is paid. Interest is imposed at an adjusted rate established by the Tax Commissioner and is not to be less than nine and one-half percent (9.5%)

You may access an Interest and Addition Calculator on our website at www.wvtax.gov

Section A – Motor Carrier Road Tax

1. Enter total miles traveled in all operations by registered equipment in West Virginia.
Note: If any miles are traveled outside the state of WV – Contact the IFTA Unit at 1-800-542-1902 or (304) 558-1951.
Out of state miles CANNOT be reported on this form.
2. Total gallons must include ALL fuel placed into the supply tank of a West Virginia Motor Carrier – (West Virginia tax paid and tax-not-paid, bulk and on the road purchases or fuel placed in the supply tank to run auxiliary equipment) All fuel must be included in this calculation.
3. Divide Line 1 by Line 2 to arrive at the average miles per gallon.
Round to two decimal points - .00 through .04 rounds down, / .05 through .09 rounds up.
EX: 5.765 rounds to 5.77 and 5.764 rounds to 5.76.
4. Enter the total amount of gallons purchased in West Virginia and placed into registered equipment.
This would include on the road purchases and withdrawals from tax paid bulk storage.
5. Line 2 minus Line 4. (If Line 4 is greater than Line 2, Enter 0)
If any fuel was purchased tax not paid, enter the gallons purchased on this line.
6. Line 4 minus Line 2 to calculate the credit due gallons. (If Line 2 is greater than Line 4, Enter 0)
7. ***Current Combined Flat Rate and Variable Tax Rate***
8. Multiply Line 5 by Line 7 - if Line 5 is 0, enter 0. Transfer the Additional Tax Due to Page 1 - Tax Calculation: Line 1
9. Multiply Line 6 by Line 7- if Line 6 is 0, enter 0. Transfer the Credit Due to Page 1- Tax Calculation: Line 2

Section B – Motor Fuel Use Tax

1. Enter total miles traveled in all operations (both inside and outside the state of West Virginia) during the report period.
2. Enter the total miles traveled in West Virginia, if none, Enter -0-.
(If reporting mileage is unsuitable, submit an alternative method of calculation to be approved by the tax commissioner)
3. Line 2 divided by Line 1. Round off to four (4) decimals to arrive at percentage of operations.
4. Enter the total gallons used in all states.
5. Line 4 multiplied by Line 3. Enter the total gallons used in West Virginia.
6. Enter the total number of gallons purchased in West Virginia.
7. Line 5 minus Line 6 to calculate the taxable gallons. (If Line 6 is greater than Line 5, Enter - 0)
8. Line 6 minus Line 5 to calculate the credit due gallons. (If Line 5 is greater than Line 6, Enter - 0)
9. ***Current West Virginia Variable Rate Tax***
10. Line 7 multiplied by Line 9 to calculate the Additional Tax Due.
11. Enter any unrefunded credit which has accrued in preceding quarters.
Note: Credits may be carried for eight (8) quarters unless previously used or refunded.
12. Line 10 minus Line 11. (If Line 11 is greater than Line 10, Enter 0). Transfer Total Tax Due to Page 1 - Tax Calculation: Line 1
13. Line 8 multiplied by Line 9. Transfer Credit Due amount to Page 1 - Tax Calculation: Line 2