## WEST VIRGINIA MOTOR FUEL BACKUP TAX REPORT

**NOTE:** This return has been redesigned. To avoid delays in the processing of this return, DO NOT use any older forms you may have. For information regarding the State Tax Department’s new computer system, visit our website at www.wvtax.gov

This report is not required if no reportable activity. Reports with activity must be postmarked by the last day of the month following report month.

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>Due Date:</th>
<th>AMENDED</th>
</tr>
</thead>
</table>

### BACKUP TAX COMPUTATION

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Col 3</th>
<th>Column 4</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rate</td>
<td>Tax Due</td>
</tr>
<tr>
<td></td>
<td>Total Gallons</td>
<td></td>
<td>(Column 2 X Column 3)</td>
</tr>
</tbody>
</table>

1. Motor Fuel exempt from the flat rate used on-highway
   00 0.2050

2. Motor Fuel used on-highway after receiving a refund of tax for off highway use
   00 0.2050

3. Motor Fuel used on-highway previously un-taxed
   00 0.3220

4. BALANCE OF TAX DUE (Add Column 4, Lines 1, 2, and 3)

5. NON-WAIVABLE INTEREST

6. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due $50 per month)

7. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 4 through 6)

### Sign your return

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.

<table>
<thead>
<tr>
<th>Signature of Taxpayer</th>
<th>(Name of Taxpayer - Type or Print)</th>
<th>(Title)</th>
<th>(Date)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Person to Contact Concerning this Return</th>
<th>(Telephone Number)</th>
<th>(Email Address)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature of preparer other than taxpayer</th>
<th>(Address)</th>
<th>(Date)</th>
</tr>
</thead>
</table>
Motor Fuel is defined as: Gasoline, blended fuel, aviation fuel and any special fuel (gas or liquid) used or suitable for use in an internal combustion engine (including diesel, dyed diesel, kerosene, propane, biodiesel, liquefied petroleum gas, liquefied natural gas, compressed natural gas, transmix, etc.)

Per WV §11-14C-8: The operator of a highway vehicle that uses untaxed or refunded motor fuel that is taxable is liable for the tax.
(1) Dyed diesel fuel that is used to operate a highway vehicle for a taxable use other than an exempt use.
(2) Motor fuel that was allowed an exemption from the motor fuel tax and then used or consumed on highway.
(3) Motor fuel that is used to operate a highway vehicle after an application for a refund of tax paid on the motor fuel is made or allowed on the basis that the motor fuel was used for an off highway purpose.

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.
- You may be assessed penalties and interest for any Late File Return and/or Late Payment of Taxes Due

Instructions for Completing Backup Tax Computation

Column 2
Line 1 Enter the Total Gallons of motor fuel exempt from the flat rate that was used in a taxable manner.
Line 2 Enter the Total Gallons of motor fuel used in a taxable manner that was previously refunded on a refund application
Line 3 Enter the Total Gallons of motor fuel used in a taxable manner that was previously un-taxed.

Column 4
Line 1 Multiply Column 2 Line 1 by tax rate in Column 3 Line 1.
Line 2 Multiply Column 2 Line 2 by tax rate in Column 3 Line 2.
Line 3 Multiply Column 2 Line 3 by tax rate in Column 3 Line 3.

Line 4 Add Column 4, Lines 1, 2, and 3
Line 5 Any additional Non-Waivable Interest to the Tax in Line 4
Line 6 In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 4 by 0.05 by the number of months late. If no tax is due, a late filing penalty of $50 per month for each month or part of a month after the due date must be remitted.

Line 7 Add Lines 4 through 6