WEST VIRGINIA MOTOR FUEL EXPORTER REPORT – Filing Instructions

Overview:
- Provide all requested information and attach all Required Schedules.
- This report must be filed monthly, even if no activity occurred during the month.
- Obtain Diversion Numbers from the West Virginia Confirmation Registry System.
- You will be assessed penalties and interest for any late filed return and/or late payment of taxes.
- Report must be postmarked by the Last Day of the month following the report month.
- Any credit or refund may be applied against any outstanding tax department liability.

<table>
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<th>Required Schedules</th>
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<td>Schedule 7A</td>
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<td>Schedule 7B</td>
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<td>Schedule 11</td>
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<td>Schedule 11A</td>
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SECTION 1 – REFUND CALCULATION: Report in Whole Gallons

Line 1. By product type - Enter gallons exported (Schedule 7B) from WV on which the *WV Flat Rate and Variable Rate* tax was paid.

Line 2. By product type - Enter gallons diverted from WV (Schedule 11A) on which the *WV Flat Rate and Variable Rate* tax was paid.

Line 3. Add Line 1 and Line 2 (by product type) - Enter gallons to be refunded at the *WV Flat Rate and Variable Rate* tax

Line 4. *Current West Virginia Flat Rate and Variable Rate Tax*

Line 5. Multiply Line 3 times Line 4 (by product type) - at the combined tax rate - *Enter total amount of refund due.*

Line 6. By product type – Enter gallons exported from WV (Schedule 7B) on which the *WV Variable Rate* tax was paid.

Line 7. By product type – Enter gallons diverted from WV (Schedule 11A) on which the *WV Variable Rate* tax was paid.

Line 8. Add Line 6 and Line 7 (by product type) – Enter gallons to be refunded at the *WV Variable Rate* tax only.

Line 9. *Current West Virginia Variable Rate Tax*

Line 10. Multiply Line 8 times Line 9 (by product type) – at the variable rate tax – *Enter total amount of refund due.*

Line 11. Add Line 5 and Line 10 (by product types) – **ENTER TOTAL REFUND DUE**

SECTION 2 – REFUND/TAX SUMMARY: (If tax due – Go to Section 3 and return to this section)

Line 1. Total Amount of Tax Due – *Enter amount from Section 3 Line 7*

Line 2. Grand Total Refund Due – *Enter amount from Section 1 Line 13*

Line 3. Balance of Tax Due (Line 1 minus Line 2) – If Line 2 is greater than Line 1 – enter zero.

Line 4. Overpayment Amount (Line 2 minus Line 1) – If Line 1 is greater than Line 2, enter zero.

Line 5. **REFUND DUE** (To obtain a refund) - *Enter amount from Section 2 Line 4*

Line 6. **CREDIT DUE** (To take a credit on the next monthly return) - *Enter amount from Section 2 Line 4*

SECTION 3 – TAX DUE CALCULATION: Report in Whole Gallons

Line 1. By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Flat Rate and Variable Rate* tax is due.

Line 2. *Current Combined West Virginia Flat Rate and Variable Rate Tax*

Line 3. Multiply Line 1 times Line 2 (by product type) at the combined tax rate – *Enter amount of tax due.*

Line 4. By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Variable Rate* tax is due.

Line 5. *Current West Virginia Variable Rate Tax*

Line 6. Multiply Line 4 times Line 5 (by product type) at the WV Variable Rate – *Enter amount of tax due.*

Line 7. Add Line 3 and Line 6 (by product type) – *Enter Total Tax Due / Transfer to Section 2 Line 1*

**NOTE:** Remember to sign your return and maintain an copy for your records.