

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P.O. Box 2991**  
**Charleston, WV 25330-2991**



Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Account #: \_\_\_\_\_

WV/MFR-14  
 rL161 v 6-Web

**WEST VIRGINIA MOTOR FUEL TAX REFUND APPLICATION**

Effective January 1, 2013, the motor fuel excise tax rate increased from 33.4 cents per gallon to 34.7 cents per gallon. Returns and refund applications have been updated. Please use the correct rate for periods after January 1, 2013.

Please refer to the instructions before filling out this form.		<b>Period Ending</b>			
<b>FUEL TYPE (Check all that apply)</b> (MM-DD-YYYY)					
If reporting "Other", please specify type. Visit <a href="http://www.wvtax.gov">www.wvtax.gov</a> for applicable fuel types and further information.					
Gasoline:	<input type="checkbox"/>	Clear Diesel:	<input type="checkbox"/>	Clear Kerosene:	<input type="checkbox"/>
Propane:	<input type="checkbox"/>	Other:	_____ <input type="checkbox"/>		
Check <u>only one category</u> . You may choose multiple fuel types within a category. Submit a separate application for additional categories.					
<b>OFF HIGHWAY:</b>		<b>CLEAR KEROSENE:</b>		<b>GOVERNMENT:</b>	
Agriculture:	<input type="checkbox"/>	Consumer:	<input type="checkbox"/>	Federal:	<input type="checkbox"/>
Off-Highway:	<input type="checkbox"/>	Retailer:	<input type="checkbox"/>	State:	<input type="checkbox"/>
Power Take-Off (PTO):	<input type="checkbox"/>	<b>PROPANE:</b>		Local, County, other:	<input type="checkbox"/>
<b>OTHER:</b>		Poultry House Consumer:	<input type="checkbox"/>	<b>OTHER:</b>	
Casualty Loss:	<input type="checkbox"/>			Evaporation	<input type="checkbox"/>
<b>TOTAL GALLONS CLAIMED FOR REFUND</b> (Enter totals from worksheet on reverse side)					
Fuel Type	Gallons	Fuel Type	Gallons	Fuel Type	Gallons
Gasoline	.00	Clear Kerosene	.00	Other	.00
Clear Diesel	.00	Propane	.00		
<b>REFUND AMOUNT CLAIMED</b> (Enter total refund from Section 5 on reverse side)					
<b>Sign Your Application</b>					
CAUTION: Please review this application and attachments before signing. Presenting a fraudulent application constitutes a felony. I declare that I have examined this application and under penalties of perjury declare that to the best of my knowledge and belief it is true, correct, and complete.					
(Signature of Taxpayer)		(Name of Taxpayer - Type or Print)		(Title)	
(Person to Contact Concerning this Application)		(Telephone Number)		(E-mail Address)	

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P.O. Box 2991, Charleston, WV 25330-2991  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



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CALCULATION OF REFUND					
Report in Whole Gallons					
*If reporting refunds for "Other" motor fuel types, please specify type (See Instructions for list of applicable fuel types)					
SECTION 1	FLAT RATE - For Off-highway, Agriculture, Casualty loss, and Retailers/Consumers of clear kerosene				
Fuel Type	Gallons Claimed from Schedules	Tax Rate		Amount of Refund	
1. Gasoline	.00	0.2050		.	
2. Clear Diesel	.00	0.2050		.	
3. Clear Kerosene	.00	0.2050		.	
4. *Other: _____	.00	0.2050		.	
SECTION 2	VARIABLE RATE - For State Government and Poultry House Consumers				
Fuel Type	Gallons Claimed from Schedules	Tax Rate		Amount of Refund	
1. Gasoline	.00	0.1420		.	
2. Clear Diesel	.00	0.1420		.	
3. Clear Kerosene	.00	0.1420		.	
4. Propane	.00	0.1420		.	
5. *Other: _____	.00	0.1420		.	
SECTION 3	COMBINED RATE - For Government Agencies (Federal, Local, and County), Urban Mass Transportation, Volunteer Fire Dept, Nonprofit Ambulance or Emergency Rescue Services, for sales to Federal Governments refusing to pay WV Motor Fuel Excise Tax and Overpayment/Erroneous Payments				
Fuel Type	Gallons Claimed from Schedules	Tax Rate		Amount of Refund	
1. Gasoline	.00	0.3470		.	
2. Clear Diesel	.00	0.3470		.	
3. Clear Kerosene	.00	0.3470		.	
4. Propane	.00	0.1420		.	
5. *Other: _____	.00	0.3470		.	
6. *Other: _____	.00	0.1420		.	
SECTION 4	POWER TAKE-OFF - Applicable only to garbage and cement mixer trucks				
Fuel Type	Gallons Claimed from Schedules	Tax Rate	Multiply by 25%	Amount of Refund	
1. Gasoline	.00	0.2050	0.25	.	
2. Clear Diesel	.00	0.2050	0.25	.	
3. *Other: _____	.00	0.2050	0.25	.	
SECTION 5 - TOTAL REFUND					
Total Refund (Sum Amount of Refund for the applicable section) Transfer to front of application					.