

**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/MFT-501  
 rtL308 v.1-Web

**WEST VIRGINIA MOTOR FUEL DISTRIBUTOR REPORT**

Period Ending:		Due Date:		FINAL	<input type="checkbox"/>	AMENDED	<input type="checkbox"/>
<input type="checkbox"/> Alternative Fuel Provider		<input type="checkbox"/> Alternative Fuel Bulk End User		<input type="checkbox"/> Producer/Manufacturer		<input type="checkbox"/> Distributor	
<input type="checkbox"/> Alternative Fuel Retailer							
SECTION 1							
Report in whole gallons	Gasoline	Gasohol	Undyed Diesel/Kerosene	Compressed Natural Gas			
1. Total Gallons Tax Unpaid (Sch 2)	.00	.00	.00	.00			
2. Combined Rate	0.3570	0.3570	0.3570	0.2440			
3. Tax Due (Line 1 times Line 2)							
Report in whole gallons	Dyed Diesel/Kerosene	Propane/LPG	Aviation Fuel	Natural Gas/LNG/Other			
4. Total Gallons Tax Unpaid at Variable Rate	.00	.00	.00	.00			
5. Variable Rate	0.1520	0.0620	0.1520	*Enter tax rate			
6. Tax Due - Variable Rate (Line 4 times Line 5)							
7. Flat Rate exempt fuel sold for taxable use (Sch 5X)		.00	.00	.00			
8. Flat Rate		0.1500	0.2050	*Enter tax rate			
9. Tax Due - Exempt Fuel (Line 7 times Line 8)							
10. Tax Due (Line 6 plus Line 9)							
SECTION 2 - TOTAL TAX DUE							
1. BALANCE OF TAX DUE (Sum of Section 1 Line 3 and Line 10 all columns)				.			
2. NON-WAIVABLE INTEREST				.			
3. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)				.			
4. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 1 through 3)				.			

\*See instructions for variable tax rate

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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# WEST VIRGINIA MOTOR FUEL DISTRIBUTOR REPORT

## 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.
- ATTACH ALL REQUIRED SCHEDULES.
- EXCEPTION: Alternative fuel providers are NOT required to file schedules.

REQUIRED SCHEDULES	
Schedule 1	- Schedule of Tax-Paid Receipts
Schedule 2	- Schedule of Untaxed Receipts
Schedule 5	- Schedule of Tax Collected Disbursements
Schedule 5X	- Schedule of motor fuel exempt from flat rate sold for use on highway

### Instructions for Completing Section 1 Lines 1 through 10

- Line 1 ..... For each product type, enter the number of gallons received Tax Unpaid.  
NOTE - You must file a Distributor Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 2 ..... Combined Rate
- Line 3 ..... Tax Due; enter the result of the following: Multiply Lines 1 and 2.
- Line 4 ..... For each product type, enter the number of gallons received or produced Tax Unpaid, subject to the variable rate.  
NOTE - You must file a Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 5 ..... Variable Rate
- Line 6 ..... For each product type, enter the result of the following: Multiply Lines 4 and 5
- Line 7 ..... Enter invoiced gallons of fuel exempt from the flat rate used for taxable purpose (on-highway).  
NOTE - You must file a Schedule of On-Highway Exempt Fuel Disbursements (Schedule 5X) for motor fuel exempt from the flat rate tax and used on highway. Total invoiced gallons from Schedule 5X must match Line 7 on the front of this report.
- Line 8 ..... Flat Rate
- Line 9 ..... Fuel exempt from flat rate sold for taxable use tax due; enter the result of the following, Line 7 multiplied by Flat Rate on Line 8.
- Line 10 ..... Tax Due; enter the result of the following: Add Lines 6 and 9.

### Instructions for Completing Section 2 Lines 1 through 4

- Line 1 ..... Balance of Tax Due. Sum of Section 1 Line 3 and Line 10 all columns.
- Line 2 ..... Non-Waivable Interest
- Line 3 ..... In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 1 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 4 ..... Total Tax and Late Filing Charges Due. Add Lines 1 through 3.

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.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(E-mail Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

## WEST VIRGINIA MOTOR FUEL DISTRIBUTOR REPORT

### MOTOR FUEL TAX RATES - January 1, 2014 to December 31, 2014

MOTOR FUEL	VARIABLE RATE	TAX RATE (Combined Variable and Flat Rates)
Compressed Natural Gas (CNG)	\$0.0390 per 126.67 cu ft. of CNG or \$0.0390 per 5.66 pounds of CNG	\$0.2440 per 126.67 cu ft. of CNG or \$0.2440 per 5.66 pounds of CNG
Liquefied Natural Gas (LNG)	\$0.0250 per gallon of LNG	\$0.1570 per gallon of LNG
Liquefied Petroleum Gas (LPG - Propane)	\$0.0620 per gallon of LPG	\$0.2120 per gallon of LPG
Gasoline, Diesel, Kerosene, etc.	\$0.1520 per gallon	\$0.3570 per gallon

### GASOLINE GALLON EQUIVALENTS OF ALTERNATIVE FUELS

ALTERNATIVE FUEL	MEASURE OF FUEL WITH ENERGY EQUAL TO ONE GALLON OF GASOLINE
Compressed Natural Gas (CNG)	126.67 cubic feet
Compressed Natural Gas (CNG)	5.66 pounds
Liquefied Natural Gas (LNG)	1.554 gallons
Liquefied Petroleum Gas (LPG - Propane)	1.367 gallons