

**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-514  
 rL156 v.6-Web

**WEST VIRGINIA MOTOR FUEL PRODUCER REPORT**

**Effective January 1, 2015 the motor fuel excise tax rate decreased from 35.7 cents per gallon to 34.6 per gallon. Returns and refund applications have been updated. Please use the correct rate for periods after January 1, 2015.**

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.

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>
<b>TAX CALCULATION</b> (Complete Worksheets on Reverse Side of Report First)			
1. Total Gallons - Undyed Product Produced (From Worksheet A, Line 3)			.00
2. Total Gallons - Undyed Product Produced used off-highway			.00
3. Taxable Undyed Gallons (Line 1 minus Line 2)			.00
4. Undyed - Combined (Flat and Variable) Rate			0.3460
5. Tax Due - Undyed Product Produced (Line 3 multiplied by Line 4)			.
6. Total Gallons - Dyed Product Produced (From Worksheet B, Line 3)			.00
7. Dyed - Variable Rate			0.1410
8. Tax Due - Dyed Product Produced (Line 6 multiplied by Line 7)			.
9. Net Tax Due (Line 5 plus Line 8)			.
10. If Amended Return (Enter amount paid on original return)			.
11. Balance of Tax Due (Line 9 minus Line 10) If Line 10 is greater than Line 9, Enter 0			.
12. NON-WAIVABLE INTEREST			.
13. *ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)			.
14. TOTAL TAX AND LATE FILING CHARGES DUE (Add Line 11 through Line 13)			.
15. NET REFUND DUE (Line 10 minus Line 9) If Line 9 is greater than Line 10, Enter 0			.

\* In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 11 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.

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 PRODUCER REPORT

Letter Id:

WORKSHEET A (Report in Whole Gallons)					
A	B		C		D
Date	Total Produced Product		Total Undyed Fuel Added		Total Gallons Undyed Product
(MM/DD/YYYY)	Product Code	Gallons	Product Code	Gallons	Column B plus Column C
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
1. Total Gallons (Add all Column D)					.00
2. Tax-Paid Gallons (Must Provide Invoices)					.00
3. Grand Total Taxable Gallons (Line 1 minus Line 2 - Enter here and on Line 1 on front of report)					.00

WORKSHEET B (Report in Whole Gallons)					
A	B		C		D
Date	Total Produced Product		Total Dyed Fuel Added		Total Gallons Dyed Product
(MM/DD/YYYY)	Product Code	Gallons	Product Code	Gallons	Column B plus Column C
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
1. Total Gallons (Add all Column D)					.00
2. Tax-Paid Gallons (Must Provide Invoices)					.00
3. Grand Total Taxable Gallons (Line 1 minus Line 2 - Enter here and on Line 6 on front of report)					.00

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)	