West Virginia based Motor Carriers: Must file the combined report annually, for intrastate registered vehicles, even if no tax is due. Maintain trip reports for future audits. This includes West Virginia New and Used Vehicle Dealers who obtain Motor Carrier Decals to transport or deliver vehicles.

*Note:* Miles traveled by IFTA (interstate) qualified vehicles that display IFTA decals should not be included on this report. IFTA vehicles/miles are reported on the International Fuel Tax Agreement (IFTA) Quarterly Report. Separate records must be maintained to support the annual MCRT report and the IFTA Quarterly Report.

West Virginia Registered Aircraft, Watercraft and Locomotive Carriers: Must report miles traveled and gallons used for only those aircraft, watercraft, and locomotive that have operated in West Virginia, and submit any Use Tax Due or apply for a Refund Due. This combined report is used as a Quarterly Report and an Annual Report and must be filed by the due date, even if no tax is due.

Quarterly Filers: This report is due on the last day of the month following the end of a quarter. The quarter ending March 31 will be due April 30. The quarter ending June 30 will be due July 31. The quarter ending September 30 will be due October 31. The quarter ending December 31 will be due January 31.

Annual Filers: Per WV§11-14A – Every Motor Carrier that operates exclusively in this state shall file an annual report for the calendar year of January 1 through December 31, which is due the following January 31.

NOTE:

- Penalty and interest will be assessed for any late filed report and/or any late payment of tax due.
- Please be advised that any credit/refund may be applied against any outstanding Tax Department liability.

TAX CALCULATION: First complete Section A or Section B on the reverse side and come back to the tax calculations. Do not complete both sections unless you operate both Watercraft, Locomotives, Aircraft and motor vehicles for which WV Motor Carrier decals have been obtained.

Complete Lines 1 through 9 of the Tax Calculation section by following the Line by Line Instructions.

Line 4: Non-Waivable Interest: Interest may be calculated on any tax due that is not remitted by the due date of the report. Interest is applied from the due date until the date the tax is paid. Interest is imposed at an adjusted rate established by the Tax Commissioner and is not to be less than eight percent (8%).
**Line 5:** **Additions to Tax or Penalty:** Additions to Tax means penalty in the amount of 10% of net tax due or $50.00, whichever is greater, **per month** for each month the return is not filed; additionally there is a penalty for late-filing of 5% of the net tax due per month, not to exceed 25%; and a penalty for late-payment which is 1/2% of the net tax due per month, again not to exceed 25%.

**SECTION A – MOTOR CARRIER ROAD TAX (TRUCK, BUS, OR OTHER)**

**Line 1:** Enter total miles traveled in all operations by registered vehicle in West Virginia.

**Note:** If any miles are traveled outside the state of WV – Contact the IFTA Unit at 1-800-542-1902 or (304) 558-1951.

**Out of state/Interstate miles CANNOT be reported in Section A of this form.**

**Line 2:** Total gallons must include ALL fuel placed into the supply tank of a West Virginia Motor Carrier (West Virginia tax paid and tax-not-paid, bulk and on the road purchases or fuel placed in the supply tank to run auxiliary equipment). All fuel must be included in this calculation.

**Line 3:** Divide Line 1 by Line 2 to arrive at the average miles per gallon.

Round to two decimal places - .00 through .04 rounds down, / .05 through .09 rounds up.

EX: 5.765 rounds to 5.77 and 5.764 rounds to 5.76.

**Line 4:** Enter the total amount of gallons purchased in West Virginia and placed into registered vehicles. This would include on the road purchases and withdrawals from tax paid bulk storage.

**Line 5:** Line 2 minus Line 4 the taxable gallons. (If Line 4 is greater than Line 2, Enter 0).

If any fuel was purchased tax not paid, enter the gallons purchased on this line.

**Line 6:** Line 4 minus Line 2 to calculate the credit due gallons. (If Line 2 is greater than Line 4, Enter 0).

**Line 7:** **Current Combined Flat Rate and Variable Tax Rate** – Enter the abbreviation for the fuel type you used (from the list below) in the box on line (7). Enter the corresponding Combined Tax Rate for the fuel type you are using. You may find the rates at www.wvtax.gov.

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel</td>
<td>DI</td>
</tr>
<tr>
<td>LP - Liquid Propane</td>
<td>LP</td>
</tr>
<tr>
<td>ET - Ethanol</td>
<td>ET</td>
</tr>
<tr>
<td>E8 - E-85</td>
<td>E8</td>
</tr>
<tr>
<td>GA - Gasoline</td>
<td>GA</td>
</tr>
<tr>
<td>NG - Liquid Natural Gas</td>
<td>NG</td>
</tr>
<tr>
<td>MT - Methanol</td>
<td>MT</td>
</tr>
<tr>
<td>M8 - M-85</td>
<td>M8</td>
</tr>
<tr>
<td>GH - Gasohol</td>
<td>GH</td>
</tr>
<tr>
<td>CN - Compressed Natural Gas</td>
<td>CN</td>
</tr>
<tr>
<td>A5 - A-55</td>
<td>A5</td>
</tr>
<tr>
<td>BD - Biodiesel</td>
<td>BD</td>
</tr>
</tbody>
</table>

**Line 8:** Multiply Line 5 by Line 7 - if Line 5 is 0, enter 0. Transfer the Additional Tax Due to Page 1 - Tax Calculation: Line 1.

**Line 9:** Multiply Line 6 by Line 7 - if Line 6 is 0, enter 0. Transfer the Credit Due to Page 1- Tax Calculation: Line 2.
Line 1: Enter total miles traveled in all operations (both inside and outside the state of West Virginia) for only those aircraft, watercraft and locomotive that operated in West Virginia during the report period.

Line 2: Enter the total miles traveled in West Virginia, if none, Enter -0-. If, you are unable to report your operations in terms of miles, you may submit an alternative method of calculation to be approved by the tax commissioner.

Line 3: Line 2 divided by Line 1. Round off to four (4) decimals to arrive at percentage of operations.

Line 4: Enter the total gallons used in all states. Report only the fuel dispensed into the supply tanks of the vehicles reported on lines (1) and (2).

Line 5: Line 4 multiplied by Line 3. Enter the total gallons used in West Virginia.

Line 6: Enter the total number of gallons purchased in West Virginia. Report only the tax paid fuel dispensed into the supply tanks of the vehicles reported on lines (1) and (2).

Line 7: Line 5 minus Line 6 to calculate the net taxable gallons. (If Line 6 is greater than Line 5, Enter 0).

Line 8: Line 6 minus Line 5 to calculate the net credit due gallons. (If Line 5 is greater than Line 6, Enter 0).

Line 9: Enter the Variable Tax Rate for the fuel type you are using. You may find the rates at www.wvtax.gov.

Line 10: Line 7 multiplied by Line 9 to calculate the Additional Tax Due.

Line 11: Enter any unrefunded credit which has accrued in preceding quarters.

Note: Credits may be carried for eight (8) quarters from the period in which the credit was established (unless previously used or refunded).
