

**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  
 rTL309 v.2-Web

**WEST VIRGINIA MOTOR FUEL TAX REFUND APPLICATION**

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.tax.wv.gov">www.tax.wv.gov</a> for applicable fuel types and further information.					
<input type="checkbox"/> Gasoline	<input type="checkbox"/> Clear Kerosene	<input type="checkbox"/> Liquefied Natural Gas	<input type="checkbox"/> Natural Gas		
<input type="checkbox"/> Clear Diesel	<input type="checkbox"/> Propane/LPG	<input type="checkbox"/> Compressed Natural Gas	<input type="checkbox"/> Other _____		
Check <b>only one category</b> . 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"/>		State: <input type="checkbox"/>	
Off-Highway: <input type="checkbox"/>	Retailer: <input type="checkbox"/>	Local, County, other: <input type="checkbox"/>			
Power Take-Off (PTO): <input type="checkbox"/>		<b>OTHER:</b>		Evaporation: <input type="checkbox"/>	
<b>OTHER:</b>	<b>PROPANE:</b>				
Casualty Loss: <input type="checkbox"/>	Poultry House Consumer: <input type="checkbox"/>				
<b>TOTAL GALLONS CLAIMED FOR REFUND</b> (Enter totals from worksheet on reverse side)					
<b>Fuel Type</b>	<b>Gallons</b>	<b>Fuel Type</b>	<b>Gallons</b>	<b>Fuel Type</b>	<b>Gallons</b>
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>					
<b>CAUTION: Please review this application and attachments before signing. Presenting a fraudulent application constitutes a felony.</b>					
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)	(Date)		
(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.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



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<b>CALCULATION OF REFUND</b>					
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		.		
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	0.1270	.		
2. Clear Diesel	.00	0.1270	.		
3. Clear Kerosene	.00	0.1270	.		
4. Propane	.00	0.0550	.		
5. *Other: _____	.00		.		
6. *Other: _____	.00		.		
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	0.3320	.		
2. Clear Diesel	.00	0.3320	.		
3. Clear Kerosene	.00	0.3320	.		
4. Propane	.00	0.0550	.		
5. *Other: _____	.00		.		
6. *Other: _____	.00		.		
7. *Other: _____	.00		.		
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		0.25	.	
4. *Other: _____	.00		0.25	.	
SECTION 5 - TOTAL REFUND					
Total Refund (Sum Amount of Refund for the applicable section) Transfer to front of application					.

\*You must enter fuel type and appropriate tax rate. Failure to enter this information will cause a delay in your refund.