

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
 rTL329 v.1

WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	NO ACTIVITY <input type="checkbox"/>
<input type="checkbox"/> Alternative Fuel Provider	<input type="checkbox"/> Alternative Fuel Bulk End User	<input type="checkbox"/> Distributor		
<input type="checkbox"/> Alternative Fuel Retailer	<input type="checkbox"/> Producer/Manufacturer			
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	0.2360
3. Tax Due (Line 1 times Line 2)	.	.	.	.
Report in whole gallons	Dyed Diesel/Kerosene	Propane/LPG	Aviation Gas	LNG/Other
4. Total Gallons Tax Unpaid at Variable Rate	.00	.00	.00	.00
			Aviation Jet	
			.00	
5. Variable Rate	0.1520	0.0490	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
8. Flat Rate		0.1500		*Enter tax rate
9. Tax Due - Exempt Fuel (Line 7 times Line 8)		.		.
10. Tax Due (Line 6 plus Line 9)	.	.	.	.

*Tax rate can be found at www.tax.wv.gov

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
 File online at <https://mytaxes.wvtax.gov>



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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)	.

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)	



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 Provider, Retailer and Bulk End Users 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 Tax 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 Tax 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 Tax 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.
- Line 4 Total Tax and Late Filing Charges Due. Add Lines 1 through 3.