

**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-506  
 rtL164 v.1-Web

**WEST VIRGINIA MOTOR FUEL BACKUP TAX REPORT**

**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:	AMENDED <input type="checkbox"/>	
BACKUP TAX COMPUTATION			
(Column 1)	(Column 2) Total Gallons	(Col 3) Rate	(Column 4) Tax Due (Column 2 X Column 3)
1. Motor Fuel exempt from the flat rate used on-highway	.00	0.2050	.
2. Motor Fuel used on-highway after receiving a refund of tax for off highway use	.00	0.2050	.
3. Motor Fuel used on-highway previously un-taxed	.00	0.3570	.
4. * Alternative Fuel use on highway previously untaxed	.00	.	.
5. BALANCE OF TAX DUE (Add Column 4, Lines 1, 2, 3, and 4)			.
6. NON-WAIVABLE INTEREST			.
7. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)			.
8. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 5 through 7)			.

\* Use current tax rate.

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)	(Email Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

**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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# WEST VIRGINIA MOTOR FUEL BACKUP TAX REPORT

**Motor Fuel is defined as: Gasoline, blended fuel, aviation fuel and any special fuel (gas or liquid) used or suitable for use in an internal combustion engine (including diesel, dyed diesel, kerosene, propane, biodiesel, liquefied petroleum gas, liquefied natural gas, compressed natural gas, transmix, etc.)**

Per WV §11-14C-8: The operator of a highway vehicle that uses untaxed or refunded motor fuel that is taxable is liable for the tax.

- (1) Dyed diesel fuel that is used to operate a highway vehicle for a taxable use other than an exempt use.
- (2) Motor fuel that was allowed an exemption from the motor fuel tax and then used or consumed on highway.
- (3) Motor fuel that is used to operate a highway vehicle after an application for a refund of tax paid on the motor fuel is made or allowed on the basis that the motor fuel was used for an off highway purpose.

## 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.
- You may be assessed penalties and interest for any Late File Return and/or Late Payment of Taxes Due.

## Instructions for Completing Backup Tax Computation

### Column 2

- Line 1 ..... Enter the Total Gallons of motor fuel exempt from the flat rate that was used in a taxable manner.
- Line 2 ..... Enter the Total Gallons of motor fuel used in a taxable manner that was previously refunded on a refund application.
- Line 3 ..... Enter the Total Gallons of motor fuel used in a taxable manner that was previously un-taxed.
- Line 4 ..... Enter the Total Gallons of Alternative Fuel used in a taxable manner that was previously untaxed.

### Column 4

- Line 1 ..... Multiply Column 2 Line 1 by tax rate in Column 3 Line 1.
- Line 2 ..... Multiply Column 2 Line 2 by tax rate in Column 3 Line 2.
- Line 3 ..... Multiply Column 2 Line 3 by tax rate in Column 3 Line 3.
- Line 4 ..... Multiply Column 2 Line 4 by current tax rate (enter applicable tax rate in column 3).
- Line 5 ..... Add Column 4, Lines 1, 2, 3, and 4.
- Line 6 ..... Any additional Non-Waivable Interest to the Tax in Line 5.
- Line 7 ..... In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 5 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 8 ..... Add Lines 5 through 7.