

2018 MFT-USE Annual Tax Schedule for Split Rate

This schedule **MUST** be filed with taxpayer's 2018 Annual Motor Carrier Return

Taxpayer	Account ID
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SECTION A – MOTOR CARRIER ROAD TAX

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	TOTAL
1. Total Miles Traveled in West Virginia	.00	.00	.00
2. Total Gallons Used	.00	.00	.00
3. Average Miles Per Gallon (Line 1 divided by Line 2) Round to two decimal places.			
4. Total Gallons Purchased in WV	.00	.00	.00
5. Taxable Gallons (Line 2 minus Line 4) If Line 4 is greater than Line 2, Enter 0	.00	.00	.00
6. Credit Due (Line 4 minus Line 2) If Line 2 is greater than Line 4, Enter 0	.00	.00	.00
7. Combined Flat and Variable Rate *Enter Fuel Type _____	0.3220	0.3570	
8. Additional Tax Due (Line 5 multiplied by Line 7)			
9. Credit Due (Line 6 multiplied by Line 7)			

SECTION B – MOTOR FUEL USE TAX

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	TOTAL
1. Total Miles Traveled in All States	.00	.00	.00
2. Total Miles Traveled In West Virginia	.00	.00	.00
3. Percentage of Operations in WV (Line 2 divided by Line 1) Round to four decimal places.			
4. Total Gallons Used in all States	.00	.00	.00
5. Total Gallons Used in WV (Line 4 multi- plied by Line 3)	.00	.00	.00
6. Total Gallons Purchased in WV	.00	.00	.00
7. Taxable Gallons (Line 5 Minus Line 6). If Line 6 is Greater, Enter 0	.00	.00	.00
8. Credit Due Gallons (Line 6 Minus Line 5). If Line 5 is Greater, Enter 0	.00	.00	.00
9. Variable Rate *Enter Fuel Type _____	0.117	0.152	
10. Additional Tax Due (Line 7 multiplied by Line 9)			
11. Unrefunded Credit Accrued (limited to 8 previous quarters) or Railroad Diesel Locomotive Exemption Amount			
12. Total Tax Due (Line 10 minue Line 11) If Line 11 is greater than Line 10, Enter 0.			
13. Credit Due (Line 8 multiplied by Line 9)			

*Please use the abbreviated fuel code located on the State Tax Department's website.