Instructions for:
● WV Motor Carrier Annual &
● WV/MFT-Use Quarterly Report

**Online filing at http://mytaxes.wvtax.gov/

● Annual filers: (Section A) WV Motor Carrier qualified vehicles that do not cross state lines.
● Quarterly filers: (Section B) Aircraft, Watercraft, or Locomotive operating in WV

**Important Note:** Penalty & Interest will be assessed monthly for any late filed report and/or any late payment of tax due.

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### Instructions for page 1

- Enter company name, address & 8 digit account number (if not preprinted)
- License Cancel checkbox – Check only if the report is a final report due to business closure or cease of operations
- Tax Calculation section: First complete Section A or Section B on page 2, then complete the tax calculations on page 1. **Do not complete both sections A & B**
- Complete lines 1 through 8 of the Tax Calculation section by following the line-by-line instructions
- Line 5: Additions to Tax or Penalty: Additions to Tax means penalty in the amount of 10% of net tax due or $50, whichever is greater, per month for each month the return is not filed.

### Instructions for page 2 Section A

- **Line 1:** Enter total miles traveled in all operations by qualified WV registered vehicles
  
  Note: If any miles are traveled outside the state of WV – Contact the Fuel Tax Administration 1-800-542-1902

  Out of state/Interstate miles CANNOT be reported in Section A

- **Line 2:** Enter total gallons purchased – must include ALL fuel placed into the supply tank of each qualified vehicle

- **Line 3:** Divide Line 1 by Line 2 to arrive at the average miles per gallon. Round to two decimal places.

- **Line 4:** Enter total gallons purchased – must include ALL fuel placed into the supply tank of each qualified vehicle

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

- **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 can find the rates at www.tax.wv.gov

<table>
<thead>
<tr>
<th>DI-Diesel</th>
<th>GA-Gasoline</th>
<th>GH-Gasohol</th>
<th>LP-Liquid Propane</th>
<th>BD-Biodiesel</th>
<th>CN-Compressed Natural Gas</th>
</tr>
</thead>
<tbody>
<tr>
<td>ET-Ethanol</td>
<td>MT-Methanol</td>
<td>AS-A55</td>
<td>E8-E-85</td>
<td>M8-M-85</td>
<td>NG-Liquid Natural Gas</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—Line 1

- **Line 9:** Multiply Line 6 by Line 7 – if Line 6 is 0, Enter 0. Transfer the Credit Due to Page 1—Line 2.
Instructions for page 2 Section B

Aircraft, Watercraft, & Locomotive Carriers ONLY

- **Line 1**: Enter total miles traveled in all operations (both inside and outside the state of WV) for only those aircraft, watercraft, and locomotive that operated in WV during the report period.
- **Line 2**: Enter the total miles traveled in WV, if none, Enter 0.
- **Line 3**: Line 2 divided by Line 1. Round off to four 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 WV.
- **Line 6**: Enter the total number of gallons purchased in WV. 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 can find the rates at www.tax.wv.gov
- **Line 10**: Line 7 multiplied by Line 9 to calculate the Additional Tax Due.
- **Line 11**: Enter any unfunded credit which has accrued in preceding quarters or Railroad Diesel Locomotive Exemption amount.
  
  **Note**: Credits may be carried for 8 quarters from the period in which the credit was established (unless previously used or refunded)
- **Line 12**: Line 10 minus Line 11. (If Line 11 is greater than Line 10, Enter 0). Transfer Total Tax Due to Page 1
- **Line 13**: Line 8 multiplied by Line 9. Transfer Credit Due amount to Page 1.