**Schedule E – (Form WV/MFR-14):**

**Bulk/Retail Evaporation**

(Provide with the filing of the Motor Fuel Refund Application WV/MFR-14)

(Rev. 03/2020)  
West Virginia State Tax Department
Tax Account Administration Division, Fuel Tax Administration Unit
PO Box 1682
Charleston, WV 25326

8-Digit Acct No. or FEIN | SECTION 1. GAIN OR LOSS CALCULATION | Period Ending:
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REPORT IN WHOLE GALLONS | A GASOLINE 065 | B GASOHOL 124 | C CLEAR DIESEL 160 | D COMPRESSED NATURAL GAS 224 | E DYED DIESEL 228 | F CLEAR KEROSENE 142 | G DYED KEROSENE 072 | H PROPANE 054 | I TOTAL
1. OPENING INVENTORY (MEASURED JULY 1ST) | XXXXXXXXXXXXX | XXXXXXXXXXXXX
2. RECEIPTS |
3. TOTAL (LINE 1 PLUS LINE 2) |
4. CLOSING INVENTORY (MEASURED JUNE 30th) |
5. TOTAL TO ACCOUNT FOR (LINE 3 MINUS LINE 4) | XXXXXXXXXXXXX | XXXXXXXXXXXXX
6. METERED SALES (July 1 – June 30) WV TAX COLLECTED | XXXXXXXXXXXXX | ON ROAD USE |
7. GAIN (IF LINE 6 GREATER THAN LINE 5) | XXXXXXXXXXXXX |
8. LOSS (IF LINE 6 IS LESS THAN LINE 5) | XXXXXXXXXXXXX |

**SECTION 2. REFUND OR TAX CALCULATION**

1. GAIN (ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 7)
2. AMOUNT DUE (SECTION 2, LINE 1 X CURRENT TAX RATE)
3. LOSS (ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 8)
4. REFUND DUE FROM LOSS (SECTION 2, LINE 3 X .205) NOT TO EXCEED ONE PERCENT COLUMN I LINE 5 MULTIPLIED BY THE CURRENT TAX RATE
5. TOTAL REFUND DUE/TOTAL TAX DUE (SECTION 2, LINE 4, MINUS LINE 2) IF line 2 is greater than Line 4 enter total tax due and enclose payment. $ Enter Amount in Section 5 on the back of Refund Application (MFR-14)

**Note:** If your supplier has title to the petroleum product until it is a meter sale, you are not eligible for an evaporation refund.

**NAME OF SUPPLIER(S):**

**IS PETROLEUM PRODUCT PAID FOR AT TIME OF PURCHASE?**

**YES ___ NO ____

**Bulk/Retail Location:**