

Schedule E – (Form WV/MFR-14): Bulk/Retail Evaporation

Bulk/Retail Location:

(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:	
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 (ADD COLUMNS A THRU H AND ENTER TOTAL FOR EACH LINE)
1. OPENING INVENTORY (MEASURED JULY 1 ST)									
2. RECEIPTS									
3. TOTAL (LINE 1 PLUS LINE 2)									
4. CLOSING INVENTORY (MEASURED JUNE 30 TH)									
5. TOTAL TO ACCOUNT FOR (LINE 3 MINUS LINE 4)					XXXXXXXXXXXX		XXXXXXXXXXXX		
6. METERED SALES (July 1 – June 30) WV TAX COLLECTED					XXXXXXXXXXXX	ON ROAD USE	XXXXXXXXXXXX	ON ROAD USE	
7. GAIN (IF LINE 6 GREATER THAN LINE 5)					XXXXXXXXXXXX		XXXXXXXXXXXX		
8. LOSS (IF LINE 6 IS LESS THAN LINE 5)					XXXXXXXXXXXX		XXXXXXXXXXXX		

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 ___