Schedule D (Form WV/MFR-14):
Refund Worksheet – Gasoline/Special Fuel
(Rev. February, 2015)  West Virginia State Tax Department
Tax Account Administration Division, Excise Tax Unit
PO Box 2991
Charleston, WV 25330-2991

► Please print or type ◄

8-Digit Acct. No. or FEIN: ________________________
Name: ________________________________________
DBA: _________________________________________
Address: ______________________________________
City: __________________________________________
State: _______ Zip: _________________

Filed For Period Ending: ________________________

Note: This worksheet is to assist in the calculation of the gallons reported for refund on the West Virginia Motor Fuel Refund Application – WV/MFR-14. It is recommended that you submit a copy with the refund application as supporting documentation and maintain a completed copy in your files for audit purposes.

<table>
<thead>
<tr>
<th>Calculation of Gallons</th>
<th>Gasoline</th>
<th>Special Fuel</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Opening Inventory Gallons (Must agree with closing inventory on last application)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B 1. Total Gallons purchased (Do not include gallons for IFTA licensed vehicles)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B 2. IFTA WV Tax Paid gallons**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B 3. IFTA WV Net Taxable gallons** (If negative, enter negative value)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C Total Gallons (Line A plus the total Lines B1, B2, and B3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D Closing Inventory Gallons</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E Accountable Gallons (Line C minus Line D)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| F Gallons Used On Highway  
*If filing for Power Take Off (PTO) STOP, transfer gallons to Section 4 of the WV/MFR-14 | | |
| G Gallons Sold  
*If filing for Retail/Clear Kerosene STOP, transfer gallons to Section 1 of the WV/MFR-14 | | |
| H Gallons Claimed For Refund (Line E minus F & G)  
Transfer gallons to the West Virginia Motor Fuel Tax Refund Application – WV/MFR-14 for Calculation of Refund | | |

** B2 and B3 is for IFTA licensed vehicles only. See IFTA return for WV Tax Paid gallons and WV Net Taxable gallons.