

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration Div**  
**P. O. Box 1682**  
**Charleston, WV 25326-1682**



\_\_\_\_\_  
 Name  
 \_\_\_\_\_  
 Address  
 \_\_\_\_\_  
 City State Zip

Account #: \_\_\_\_\_

WV/MFT-USE  
 rL160 v 8-Web

**WEST VIRGINIA MOTOR CARRIER ANNUAL REPORT**

**Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit [www.wvtax.gov](http://www.wvtax.gov) for additional information.**

**This report and all required schedules must be completed and filed by the due date regardless of activity**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	
Check applicable box(es):	AIRCRAFT <input type="checkbox"/>	WATERCRAFT <input type="checkbox"/>	LOCOMOTIVE <input type="checkbox"/>	TRUCK, BUS, OTHER <input type="checkbox"/>
<b>TAX CALCULATION</b> COMPLETE SECTIONS ON REVERSE SIDE OF RETURN FIRST.				
1. Total Additional Tax Due (Section A Line 8 plus Section B Line 12)	.			
2. Credit Accrued (Section A Line 9 plus Section B Line 13)	.			
3. Total Tax Due (Line 1 minus Line 2) If Line 2 is greater than Line 1, Enter 0	.			
4. NON-WAIVABLE INTEREST	.			
5. *ADDITIONS TO TAX (If no tax due, enter \$50 for each month this return is filed late)	.			
6. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 3 through 5)	.			
7. Total Credit (Line 2 minus Line 1) If Line 1 is greater than Line 2, Enter 0	.			
8. Refund Amount (Credit amounts less than \$20 will not be refunded unless Business has ceased)	.			
9. Total Credit Carried Forward	.			

\* In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 3 by 0.05 by the number of months late. If no tax is due, a late filing penalty of \$50 per month for each month or part of a month after the due date must be remitted.

<b>Sign Your Return</b>			
Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(E-mail Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 Tax Account Administration Div  
 P. O. Box 1682, Charleston, WV 25326-1682  
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297  
 For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at <https://mytaxes.wvtax.gov>



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**WEST VIRGINIA MOTOR CARRIER ANNUAL REPORT**

**Report in Whole Gallons**

**SECTION A - MOTOR CARRIER ROAD TAX**

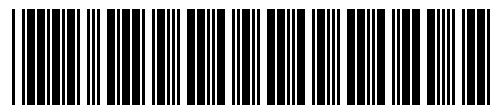
TO BE COMPLETED FOR QUALIFIED MOTOR VEHICLES THAT ARE USED, DESIGNED OR MAINTAINED FOR THE TRANSPORTATION OF PERSONS OR PROPERTY AND HAS TWO (2) AXLES AND A GROSS VEHICLE WEIGHT EXCEEDING 26,000 POUNDS OR HAVING THREE (3) OR MORE AXLES OR IS USED IN COMBINATION WHEN THE WEIGHT OF THE COMBINATION EXCEEDS 26,000 POUNDS. DOES NOT INCLUDE RECREATIONAL VEHICLES.

1. Total Miles Traveled in West Virginia		.00
2. Total Gallons Used		.00
3. Average Miles Per Gallon (Line 1 divided by Line 2) (Round to two decimal places)	.	
4. Total Gallons Purchased in West Virginia		.00
5. Taxable Gallons (Line 2 minus Line 4) If Line 4 is greater than Line 2, Enter 0		.00
6. Credit Due Gallons (Line 4 minus Line 2) If Line 2 is greater than Line 4, Enter 0		.00
7. Combined (Flat and Variable) Rate		0.3220
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**

TO BE COMPLETED IF AIRCRAFT, BARGE, OR OTHER WATERCRAFT OR RAILROAD LOCOMOTIVE IS USED FOR TRANSPORTATION OF PASSENGERS OR FREIGHT IN OR THROUGH WEST VIRGINIA. DOES NOT INCLUDE RECREATIONAL VEHICLES.

1. Total Miles Traveled in All States		.00
2. Total Miles Traveled in West Virginia		.00
3. Percentage of Operations in West Virginia (Line 2 divided by Line 1) Round to 4 decimals	.	
4. Total Gallons Used in All States		.00
5. Total Gallons Used in West Virginia (Line 4 multiplied by Line 3)		.00
6. Total Gallons Purchased in West Virginia		.00
7. Taxable Gallons (Line 5 minus Line 6) If Line 6 is greater than Line 5, Enter 0		.00
8. Credit Due Gallons (Line 6 minus Line 5) If Line 5 is greater than Line 6, Enter 0		.00
9. Variable Rate		0.1170
10. Additional Tax Due (Line 7 multiplied by Line 9)		.
11. Unrefunded Credit Accrued in Preceding Quarters (credits may be carried 8 quarters unless previously used or refunded)		.
12. Total Tax Due (Line 10 minus Line 11) If Line 11 is greater than Line 10, Enter 0		.
13. Credit Due (Line 8 multiplied by Line 9)		.



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