

STATE OF WEST VIRGINIA
State Tax Department, Tax Account Administration Div
P.O. Box 2991
Charleston, WV 25330-2991



Name _____
 Address _____
 City _____ State _____ Zip _____

Account #: _____

WV/MFT-501
 rL152 v 5-Web

WEST VIRGINIA MOTOR FUEL DISTRIBUTOR REPORT

Effective January 1, 2013, the motor fuel excise tax rate increased from 33.4 cents per gallon to 34.7 cents per gallon. Returns and refund applications have been updated. Please use the correct rate for periods after January 1, 2013.

This report is not required if no reportable activity. Reports with activity must be postmarked by the last day of the month following report month.

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	
SECTION 1 - DISTRIBUTOR INFORMATION				
Report in whole gallons	Gasoline	Gasohol	Undyed Diesel	Clear Kerosene / Other
1. Total Gallons Tax Unpaid (Sch 2)	.00	.00	.00	.00
2. Combined Rate	0.3470	0.3470	0.3470	0.3470
3. Tax Due (Line 1 times Line 2)
Report in whole gallons	Dyed Diesel and Kerosene	Propane	Aviation Gasoline	Aviation Jet Fuel
4. Total Gallons Tax Unpaid At Variable Rate (Sch 2)	.00	.00	.00	.00
5. Variable Rate	0.1420	0.1420	0.1420	0.1420
6. Tax Due - Variable Rate (Line 4 times Line 5)
7. Flat Rate exempt fuel sold for taxable use (Sch 5X)		.00	.00	.00
8. Flat Rate		0.2050	0.2050	0.2050
9. Tax Due - Exempt Fuel (Line 7 times Line 8)		.	.	.
10. Tax Due (Line 6 plus Line 9)				
SECTION 2 - TOTAL TAX DUE				
1. BALANCE OF TAX DUE (Sum of Section 1 Line 3 and Line 10 all columns)	.			
2. NON-WAIVABLE INTEREST	.			
3. ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)	.			
4. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 1 through 3)	.			

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P.O. Box 2991, Charleston, WV 25330-2991
 FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.wvtax.gov
 File online at <https://mytaxes.wvtax.gov>



WEST VIRGINIA MOTOR FUEL DISTRIBUTOR REPORT

Filing Information

OVERVIEW:

- PROVIDE ALL INFORMATION REQUESTED ON THIS REPORT.
- Your report must be postmarked by the Last Day of the month following the report month.
- ATTACH ALL REQUIRED SCHEDULES.

REQUIRED SCHEDULES	
Schedule 1	- Schedule of Tax-Paid Receipts
Schedule 2	- Schedule of Untaxed Receipts
Schedule 5	- Schedule of Tax Collected Disbursements
Schedule 5X	- Schedule of motor fuel exempt from flat rate sold for use on highway

Instructions for Completing Section 1 Lines 1 through 10

- Line 1 For each product type, enter the number of gallons received Tax Unpaid.
NOTE - You must file a Distributor Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 2 Combined Rate for Motor Fuels
- Line 3 Tax Due; enter the result of the following: Multiply Lines 1 and 2.
- Line 4 For each product type, enter the number of gallons received Tax Unpaid, subject to the variable rate.
NOTE - You must file a Distributor Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 5 Variable Rate for Motor Fuels
- Line 6 For each product type, enter the result of the following: Multiply Lines 4 and 5
- Line 7 Enter invoiced gallons of fuel exempt from the flat rate used for taxable purpose (on-highway).
NOTE - You must file a Distributor Schedule of On-Highway Exempt Fuel Disbursements (Schedule 5X) for motor fuel exempt from the flat rate tax and used on highway. Total invoiced gallons from Schedule 5X must match Line 7 on the front of this report.
- Line 8 Flat Rate for Motor Fuels
- Line 9 Fuel exempt from flat rate sold for taxable use tax due; enter the result of the following, Line 7 multiplied by Flat Rate on Line 8.
- Line 10 Tax Due; enter the result of the following: Add Lines 6 and 9.

Instructions for Completing Section 2 Lines 1 through 4

- Line 1 Balance of Tax Due. Sum of Section 1 Line 3 and Line 10 all columns.
- Line 2 Non-Waivable Interest
- Line 3 In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 1 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.
- Line 4 Total Tax and Late Filing Charges Due. Add Lines 1 through 3.

Sign Your Return			
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)	