Worksheet A – Taxable Invoiced Gallons

Report in Whole Gallons	Gasoline	Gasohol	Undyed Diesel & Kerosene	Dyed Diesel & Dyed Kerosene	Propane	Aviation Fuel	Compressed Natural Gas	Natural Gas/LNG/ Other
1. **Total Gallons sold WV Tax Collected —** Unlicensed Distributors and Licensed Suppliers (Schedule 5A and Schedule 5E)				Gallons @ .1520	Gallons @ .0620	Gallons @ .1520	Gallons @ .2440	Enter Tax Rate
2. **Total Gallons sold WV Tax Collected —** Unlicensed Distributors and Licensed Suppliers (Schedule 5H)	**ENTER EXEMPT MOTOR FUEL SOLD FOR TAXABLE PURPOSE** (On-Highway Only) By Product Type — **TRANSFER TO SECTION 1, LINE 7**				Gallons @ .1500	Gallons @ .2050		
3. **Total Gallons sold WV Tax Collected —** Licensed Distributor, Licensed Importer and Licensed Exporter (Schedule 5D & 7B)				Gallons @ .1520	Gallons @ .0620	Gallons @ .1520	Gallons @ .2440	Enter Tax Rate
4. **Total Gallons sold WV Tax Collected —** Licensed Distributor and Licensed Importer (Schedule 5G)	**ENTER EXEMPT MOTOR FUEL SOLD FOR TAXABLE PURPOSE** (On-Highway Only) By Product Type — **TRANSFER TO SECTION 1, LINE 7**				Gallons @ .1500	Gallons @ .2050		
CALCULATION OF DISTRIBUTOR DISCOUNT								
5. Multiply line 3 by flat rate	$	$	$					$
6. Multiply line 4 by .2050					$	$	$	
7. Multiply lines 3 and 4 by variable rate	$	$	$	$	$	$	$	$
8. Add lines 5, 6, and 7	$	$	$	$	$	$	$	$
9. Add line 8 (all columns) and enter total							$	
10. Multiply line 9 by .0075 and TRANSFER TOTAL TO FRONT OF REPORT – LINE 2							$	
11. **Gross Taxable Gallons** (*Add* lines 1, 2, 3, and 4)								
12. **Tax Paid Receipts** (Schedule 1)								
13. **Net Taxable Gallons** (*Subtract* line 12 from line 11) **By Product Type –** Transfer to Section 1 lines 1, 4, and 7								