

**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-504  
 r1L336 v.2

**WEST VIRGINIA MOTOR FUEL SUPPLIER/PERMISSIVE SUPPLIER REPORT**

**\*COMPLETE BACK OF RETURN FIRST\***

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	NO ACTIVITY <input type="checkbox"/>
<b>TOTAL TAX CALCULATION</b>				
1. Grand Total Tax Due (Section 2 Line 1)				.
2. Distributor Discount (Worksheet A - Total from Line 10)				.
3. Administrative Discount (Line 1 multiplied by 0.001) <b>Only</b> if filed timely. Maximum of \$5,000				.
4. Gross Amount Due (Line 1 minus Line 2 and Line 3)				.
5. Default Payment (Tax previously defaulted then paid)		Enter Distributor's Name: (Use additional sheet if necessary)		.
6. Default Deduction (Amount not collected from Distributor/Importer) Must have submitted a Notice of Tax Payment Default Notice (WV/MFT-512)				.
7. Total Amount Due (Line 4 plus Line 5 minus Line 6)				.
8. Previous Month Credit		Period Ended: _____ (MM/YY)		.
9. Exporter Return Credit		Period Ended: _____ (MM/YY)		.
10. Total Credits (Line 8 plus Line 9)				.
11. Net Amount Tax Due (Line 7 minus Line 10) If Line 10 is greater than Line 7, Enter 0				.
12. NON-WAIVABLE INTEREST				.
13. *ADDITIONS TO TAX (5% per month, not to exceed 25%; if no tax due \$50 per month)				.
14. TOTAL TAX AND LATE FILING CHARGES DUE (Add Lines 11 through 13)				.
15. Overpayment Amount (Line 10 minus Line 7) If Line 7 is greater than Line 10, Enter 0				.
16. CREDIT (To take credit on next monthly return, enter the total from Line 15)				.
17. REFUND (To obtain a refund, enter the total from Line 15)				.

\* In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Multiply Line 11 by 0.05 by the number of months late. Even 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.

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
 Tax Account Administration Div  
 P.O. Box 1682, Charleston, WV 25326-1682  
**FOR ASSISTANCE CALL (304) 558-1951 TOLL FREE (800) 982-8297**  
 For more information visit our web site at: [www.tax.wv.gov](http://www.tax.wv.gov)  
 File online at <https://mytaxes.wvtax.gov>



0 0 9 0 7 1 7 0 1 W

# WEST VIRGINIA MOTOR FUEL SUPPLIER/PERMISSIVE SUPPLIER REPORT

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

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

SECTION 1 - SUPPLIER/PERMISSIVE SUPPLIER INFORMATION				
Report in whole gallons	Gasoline	Gasohol	Undyed Diesel/Kerosene	Compressed Natural Gas
1. Net Taxable Gallons (Worksheet A)	.00	.00	.00	.00
2. Tax Rate	0.3570	0.3570	0.3570	0.2330
3. Combined Rate Tax Due (Line 1 times Line 2)	.	.	.	.
Report in whole gallons	Dyed Diesel/Kerosene	Propane/LPG	Aviation Gas	LNG/Other
4. Net Taxable Gallons at Var Rate (Worksheet A)	.00	.00	.00	.00
			<b>Aviation Jet</b>	
			.00	
5. Tax Rate	0.1520	0.0350	0.1520	**Enter tax rate
6. Variable Rate Due (Line 4 times Line 5)	.	.	.	.
7. * Exempt Fuel at Flat Rate (Worksheet A)		.00		
8. Flat Rate		0.1500		
9. * Tax Due - Exempt Fuel (Line 7 times Line 8)		.		
10. Tax Due (Line 6 plus Line 9)	.	.	.	.

## SECTION 2 - TAX CALCULATION

1. Grand Total Tax Due (Sum of Section 1 Line 3 and Line 10 all columns) Transfer Amount to Page 1 Line 1	.
---	---

\* Exempt Fuel (Gallons) Sold or Used for Taxable Purpose (on-highway)

\*\*Tax rate can be found at [www.tax.wv.gov](http://www.tax.wv.gov)

Check if applicable: <input type="checkbox"/> Schedule 7A / 7B Attached			
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. I authorize the West Virginia State Tax Department to discuss this return with the preparer. <input type="checkbox"/> YES <input type="checkbox"/> NO			
(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Person to Contact Concerning this Return)	(Telephone Number)	(Email Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



0 0 9 0 7 1 7 0 2 W