

# WEST VIRGINIA STATE TAX DEPARTMENT

Tax Account Administration Division, Excise and Support Unit

P.O. Box 2991

Charleston, WV 25330-2991

## MOTOR FUEL EXCISE TAX

### Schedule E - Retail Evaporation

8-Digit Acct No. or FEIN:	SECTION 1. GAIN OR LOSS CALCULATION							Period Ending:	
REPORT IN WHOLE GALLONS	A GASOLINE 065	B GASOHOL 124	C CLEAR DIESEL 160	D COMPRESSED NATURAL GAS 224	E DYED DIESEL 228	F CLEAR KEROSENE 142	G DYED KEROSENE 072	H PROPANE 054	I TOTAL (ADD COLUMNS A THRU H AND ENTER TOTAL FOR EACH LINE)
1. OPENING INVENTORY (MEASURED JULY 1 <sup>ST</sup> )									
2. RECEIPTS									
3 TOTAL (LINE 1 PLUS LINE 2)									
4 CLOSING INVENTORY (MEASURED JUNE 30 <sup>TH</sup> )									
5. TOTAL TO ACCOUNT FOR (LINE 3 MINUS LINE 4)					XXXXXXXXXX		XXXXXXXXXXXXXX		
6. METERED SALES (July 1- June 30) WV TAX COLLECTED					XXXXXXXXXX	ON ROAD USE	XXXXXXXXXXXXXX	ON ROAD USE	
7. GAIN (IF LINE 6 GREATER THAN LINE 5)					XXXXXXXXXX		XXXXXXXXXXXXXX		
8. LOSS (IF LINE 6 IS LESS THAN LINE 5)					XXXXXXXXXX		XXXXXXXXXXXXXX		

SECTION 2. REFUND OR TAX DUE CALCULATION		
1. <b>GAIN</b> (ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 7)		
2. <b>AMOUNT DUE</b> (SECTION 2, LINE 1 X CURRENT TAX RATE)		
3. <b>LOSS</b> ( ENTER GALLONS FROM SECTION 1, COLUMN I, LINE 8)		
4. <b>REFUND DUE FROM LOSS</b> (SECTION 2, LINE 3 X .205) NOT TO EXCEED ONE HALF OF ONE PERCENT SECTION 1, LINE 5 MULTIPLIED BY THE CURRENT TAX RATE		
5. <b>TOTAL REFUND DUE/ TOTAL TAX DUE</b> (SECTION 2, LINE 4, MINUS LINE 2) If line 2 is greater than Line 4 enter total tax due and enclose payment.	\$	Enter Amount in Section 5 on the back of Refund Application (MFR-14)

Note: If your supplier has title to the petroleum product until it is a meter sale, you are not eligible for an evaporation refund.

NAME OF SUPPLIER(S):

IS PETROLEUM PRODUCT PAID FOR AT TIME OF PURCHASE?  
YES\_\_\_ NO\_\_\_