



STATE OF WEST VIRGINIA

Department of Revenue State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

Special Notice

West Virginia Motor Fuel Refund Applications – WV/MFR-14

Applicants who purchase West Virginia tax paid motor fuel and consume the fuel in West Virginia may apply for a refund of the motor fuel excise tax for allowable refund categories if filed within the filing period covered by the application.

Change Overview:

- Motor Fuel Refund Applications have been combined into one application (WV/MFR-14), with the exception of Retail Dealer and Bulk Plant Evaporation Loss.
- In order to expedite the processing of an application discontinue use of old forms. Motor Fuel Excise refund requests must be submitted on the new application.
- Receipts, invoices or billing statements are no longer required to be submitted. A Refund Worksheet (Schedule D) is available for reporting inventory and the calculation of fuel gallons to be transferred to the refund application. Maintain all records and other supporting documentation used to complete the refund application on file for a period of at least three years and be able to produce them upon request by the Tax Department or upon an audit.
- In lieu of receipts or invoices the following schedules are available for the individual listings of motor fuel purchases. Applicants must submit this schedule, with the exception of Sellers of Propane to Poultry House Consumers and Casualty Loss.
- Depending on refund category there will be additional schedule/s required.
 1. Schedule A – Seller of Propane to Poultry House consumers – Customer List
 2. Schedule B – Casualty Loss Statement
 3. Schedule C – Retailers of Clear Kerosene – 637 UP Registration
 4. Schedule D – Refund Worksheet (calculation worksheet for refundable gallons)
- IFTA Licensed Vehicles – Schedule D, Line B – If you are claiming a motor fuel refund (off-highway or power take off (PTO) for an IFTA licensed vehicle, you must use West Virginia Taxable Gallons (IFTA Fuel Summary Report, Line E) as calculated on the IFTA return for the same period instead of WV tax-paid purchases or; If the vehicles for which you are claiming a motor fuel refund are both IFTA and non-IFTA, and you have a negative amount for IFTA Net Taxable Gallons (IFTA Fuel Summary Report, Line G), you must subtract the IFTA net gallons from your WV tax-paid purchases.
- Access forms, schedules and find additional information on the tax department web site at <http://www.wvtax.gov> (forms on the left and continue to Business Tax Forms and Registration) or contact the West Virginia Excise and Support Unit at (304) 558-8626 or by email at taxwvmotorfuel@wv.gov .