

**STATE OF WEST VIRGINIA**  
**State Tax Department, Tax Account Administration**  
**P.O. Box 1682**  
**Charleston, WV 25326-1682**



Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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

WV/MFT-501  
 rTL329 v.5

**WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT**

Period Ending:	Due Date:	FINAL <input type="checkbox"/>	AMENDED <input type="checkbox"/>	NO ACTIVITY <input type="checkbox"/>
<input type="checkbox"/> Alternative Fuel Provider	<input type="checkbox"/> Alternative Fuel Bulk End User	<input type="checkbox"/> Distributor		
<input type="checkbox"/> Alternative Fuel Retailer	<input type="checkbox"/> Producer/Manufacturer			
SECTION 1				
Report in whole gallons	Gasoline	Gasohol	Undyed Diesel/Kerosene	Compressed Natural Gas
1. Total Gallons Tax Unpaid (Sch 2)	.00	.00	.00	.00
2. Combined Rate	0.3570	0.3570	0.3570	0.2480
3. Tax Due (Line 1 times Line 2)	.	.	.	.
Report in whole gallons	Dyed Diesel/Kerosene	Propane/LPG	Aviation Gas	LNG/Other
4. Total Gallons Tax Unpaid at Variable Rate	.00	.00	.00	.00
			Aviation Jet	
			.00	
5. Variable Rate	0.1520	0.0450	0.1520	*Enter tax rate
6. Tax Due - Variable Rate (Line 4 times Line 5)	.	.	.	.
7. Flat Rate exempt fuel sold for taxable use (Sch 5X)		.00		.00
8. Flat Rate		0.1500		*Enter tax rate
9. Tax Due - Exempt Fuel (Line 7 times Line 8)		.		.
10. Tax Due (Line 6 plus Line 9)	.	.	.	.

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

**MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT**  
 Tax Account Administration  
 P.O. Box 1682, Charleston, WV 25326-1682  
 FOR ASSISTANCE CALL (304) 558-3333 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>



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**WEST VIRGINIA MOTOR FUEL DISTRIBUTOR AND ALTERNATIVE FUEL REPORT**

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

<b>SECTION 2 - TOTAL TAX DUE</b>	
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)	.

<b>Sign Your Return</b>			
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)	(E-mail Address)	
(Signature of preparer other than taxpayer)	(Address)	(Date)	



**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 Tax Rate
- 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 or produced Tax Unpaid, subject to the variable rate.  
**NOTE** - You must file a Schedule of Tax-Unpaid Receipts Schedule 2.
- Line 5 ..... Variable Tax Rate
- 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 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 Tax Rate
- 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.
- Line 4 ..... Total Tax and Late Filing Charges Due. Add Lines 1 through 3.