

**WEST VIRGINIA MOTOR FUEL EXPORTER REPORT – Filing Instructions****Overview:**

- Provide all requested information and attach all Required Schedules.
- This report must be filed monthly, even if no activity occurred during the month.
- Obtain Diversion Numbers from the West Virginia Confirmation Registry System.
- You will be assessed penalties and interest for any late filed return and/or late payment of taxes.
- Report must be postmarked by the **Last Day** of the month following the report month.
- Any credit or refund may be applied against any outstanding tax department liability.

**Required Schedules**

Schedule 7A	Schedule of Disbursements
Schedule 7B	Schedule of Disbursements
Schedule 11	Schedule of Diversion into WV
Schedule 11A	Schedule of Diversions From WV to another State.

**SECTION 1 – REFUND CALCULATION: Report in Whole Gallons**

- Line 1. By product type - Enter gallons exported (Schedule 7B) from WV on which the *WV Flat Rate* and *Variable Rate* tax was paid.
- Line 2. By product type - Enter gallons diverted from WV (Schedule 11A) on which the *WV Flat Rate* and *Variable Rate* tax was paid.
- Line 3. Add Line 1 and Line 2 (by product type) - Enter gallons to be refunded at the *WV Flat Rate* and *Variable Rate* tax
- Line 4. ***Current West Virginia Flat Rate and Variable Rate Tax***
- Line 5. *Multiply* Line 3 *times* Line 4 (by product type) - at the combined tax rate - Enter total amount of refund due.
- Line 6. By product type – Enter gallons exported from WV (Schedule 7B) on which the *WV Variable Rate* tax was paid.
- Line 7. By product type – Enter gallons diverted from WV (Schedule 11A) on which the *WV Variable Rate* tax was paid.
- Line 8. Add Line 6 and Line 7 (by product type) – Enter gallons to be refunded at the *WV Variable Rate* tax only.
- Line 9. ***Current West Virginia Variable Rate Tax***
- Line 10. *Multiply* Line 8 *times* Line 9 (by product type) – at the variable rate tax – Enter total amount of refund due.
- Line 11. Add Line 5 and Line 10 (by product types) – **ENTER TOTAL REFUND DUE**

**SECTION 2 – REFUND/TAX SUMMARY: (If tax due – Go to Section 3 and return to this section)**

- Line 1. Total Amount of Tax Due – Enter amount from Section 3 Line 7
- Line 2. Grand Total Refund Due – Enter amount from Section 1 Line 13
- Line 3. Balance of Tax Due (Line 1 *minus* Line 2) – If Line 2 is greater than Line 1 – enter zero.
- Line 4. Overpayment Amount (Line 2 *minus* Line 1) – If Line 1 is greater than Line 2, enter zero.
- Line 5. **REFUND DUE** (To obtain a refund) - Enter amount from Section 2 Line 4
- Line 6. **CREDIT DUE** (To take a credit on the next monthly return) - Enter amount from Section 2 Line 4

**SECTION 3 – TAX DUE CALCULATION: Report in Whole Gallons**

- Line 1. By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Flat Rate* and *Variable Rate* tax is due.
- Line 2. ***Current Combined West Virginia Flat Rate and Variable Rate Tax***
- Line 3. *Multiply* Line 1 *times* Line 2 (by product type) at the combined tax rate – Enter amount of tax due.
- Line 4. By product type – Enter gallons diverted into WV (Schedule 11) on which the *WV Variable Rate* tax is due.
- Line 5. ***Current West Virginia Variable Rate Tax***
- Line 6. *Multiply* Line 4 *times* Line 5 (by product type) at the *WV Variable Rate* – Enter amount of tax due.
- Line 7. Add Line 3 and Line 6 (by product type) – Enter Total Tax Due / Transfer to Section 2 Line 1

**NOTE: Remember to sign your return and maintain an copy for your records.**