



WEST VIRGINIA STATE TAX DEPARTMENT
INTERNAL AUDITING DIVISION
PO BOX 2991
CHARLESTON, WV 25330-2991

DEPARTMENT USE ONLY
Postmark Date: _____

**MOTOR FUEL EXCISE TAX
OFF-HIGHWAY REFUND APPLICATION - AGRICULTURE
SPECIAL FUEL**

(TWELVE-MONTH ELIGIBILITY)

PLEASE PRINT OR TYPE	
WV Identification Number:	Contact Person:
Name:	Telephone: _____ Ext: _____
DBA:	NOTE: This refund application is available for special fuel purchased in quantities of twenty-five (25) gallons or more for use as a motor fuel in internal combustion engines not operated upon the highways of this state for agricultural purposes.
Address:	
City:	
State: _____ Zip: _____	

PURPOSE FOR WHICH FUEL WAS CONSUMED: Give full details:

	PLEASE READ INSTRUCTION ON BACK CAREFULLY		<u>GALLONS</u>	<u>OFFICE USE ONLY</u>
	Incomplete applications will be returned.			
Bulk Storage Capacity: (If applicable)	A.	Opening Inventory Gallons (Must agree with closing inventory on last application)		
(Gallons)	B.	Total Gallons Purchased		
	C.	Total Gallons (Line A plus Line B)		
	D.	Closing Inventory Gallons		
	E.	Accountable Gallons (Line C minus Line D)		
Location Fuel Was Consumed:	F.	Gallons Used On Highway		
	G.	Gallons Sold		
	H.	GALLONS CLAIMED FOR REFUND (Line E minus F & G)		
	I.	REFUND DUE (Line H x \$0.205) (Variable Rate is Not Refundable for Off-Highway Use)	\$	\$

CAUTION: Please read this application before signing. Presenting a fraudulent application constitutes a felony.

I certify that, to the best of my knowledge, this application is accurate and complete.

SIGNATURE: _____ **TITLE:** _____ **DATE:** _____

APPLICATION MUST BE NOTARIZED

Sworn to and subscribed before me this _____ day of _____ 20____

Seal of officer Taking Affidavit _____
NOTARY PUBLIC

County of _____ State of _____

My Commission expires on the _____ day of _____ 20____

SIGNATURE OF PREPARER IF OTHER THAN APPLICANT

DEPARTMENT USE ONLY

AMOUNT OF REFUND \$ _____

APPROVED BY: _____

DATE: _____

SERIAL NUMBER: _____

WV State Code §11-14 C:

State law provides for a refund of the Motor Fuel Excise Tax - Flat Rate (\$0.205) on special fuel purchased in quantities of twenty-five gallons or more and used (consumed) as a motor fuel in an internal combustion engine(s) not operated upon the highways of this state.

AGRICULTURAL PURPOSES: This off-highway refund is for the activities of:

- A. Cultivating the soil, including the planting and harvesting of crops, for the commercial production of food, fiber, and ornamental woodland products.
- B. Using land for breeding and management of farm livestock; including dairy, apiary (bees), equine (horses) or poultry husbandry.
- C. Using land for the practice of horticulture including the growing of Christmas trees, orchards and nursery stock.

NOTE: Agriculture purposes shall not include commercial forestry, growing of timber for commercial purposes, or any other activity that normally would not be included in A, B, or C.

INFORMATION AND INSTRUCTIONS

Failure to comply with the instructions or failure to complete the application may result in the denial of the refund, a delay in payment, or reduction in the amount requested. The application must be completed timely and accurately. Any application for a refund not timely filed is not construed to be or constitute a moral obligation of the State of West Virginia for payment. Incomplete forms or late-filed applications will be denied.

WV Identification Number: Enter your West Virginia Identification Number. If you do not have a West Virginia Identification Number, enter your Federal Employer Identification Number. If you do not have a West Virginia Identification Number or a Federal Employer Identification Number, enter your Social Security Number.

Applicants Name and Address: Complete all requested information. Checks will be issued to the applicant at the address as shown on this application.

Contact Person: Provide someone who can discuss the application if necessary.

Bulk Storage Capacity: If you maintain bulk storage, enter the total number of gallons that can be held at your facility.

Location: Provide the location where the fuel was consumed.

FUEL ACCOUNTABILITY:

- Special fuel for agricultural purposes must be purchased in quantities of **twenty-five (25) gallons** or more, each time special fuel is purchased, for use as a motor fuel in internal combustion engines not operated upon highways of this state.
- Fuel must be consumed and refund application filed within **twelve (12) months** from the month of purchase or delivery, whichever is earlier, as determined by the invoice date(s).
- Copies of sales slips and invoices may be submitted when the special fuel is used to operate tractors and gas engines or threshing machines for agricultural purposes. **Third party billing statements are not acceptable.**
- Invoices must provide complete details of the purchase: Name and address of supplier, name and address of purchaser, date of purchase or delivery, product purchased, number of gallons purchased and the price of product.
- Inventory is determined for timely filing by the date(s) of the invoice(s) making up the inventory. Inventories must be used within twelve (12) months of purchase.
- Invoices must not be altered or erased.
- The right to receive a refund is not assignable. No payment of the refund may be made to any person other than the original person entitled.
- **The Motor Fuel Excise Tax – Variable Rate is not refundable for this use.**

GENERAL INFORMATION: The information provided is to assist a person filing a refund application and to possibly avoid delays in the processing of your application.

Should you have any questions, please contact one of the following:

Carol Brown (304) 558-8627 cbrown@tax.state.wv.us	Donald Butler (304) 558-8623 dbutler@tax.state.wv.us
Beverly Segsworth (304) 558-8624 bsegsworth@tax.state.wv.us	Donna Purdy (304) 558-8625 dpurdy@tax.state.wv.us
Crystal Ellington (304) 558-8626 cellington@tax.state.wv.us	