

WEST VIRGINIA TAX DIVISION



2025 West Virginia Association of School Business Officials (WVASBO)

Fuel Tax and Vendor Registration

Disclaimer



This presentation is meant to be a source of general information and not as a substitute for tax laws, rules, or regulations and may not be relied upon as legal or tax advice or to support specific instances not addressed.

The material presented may contain simplified explanations of potentially complex legal and tax concepts so as to apply generally across broad areas of tax practice, both legal and accounting, and is intended for general overview and application.

Individual comments by presenters are meant to be illustrative in nature and are not intended as official Tax Department policy.

DISCLAIMER



Presentation Overview

- Understanding WV Motor Fuel Tax Refunds
- Vendor Registration Process and Fees
- Payment Release Process Walkthrough
- Key Considerations and Denials

OVERVIEW

Motor Fuel Tax Refunds

Money back to your schools!





WV/MFR-14G
r1L321 v.4

WEST VIRGINIA MOTOR FUEL TAX REFUND APPLICATION
GOVERNMENT

Please refer to the instructions before completing this form.		Period:		TO		<input type="checkbox"/> Amended
FUEL TYPE (Check all that apply)						
If reporting "Other", please specify type. Visit www.tax.wv.gov for applicable fuel types and further information.						
<input type="checkbox"/> Gasoline	<input type="checkbox"/> Clear Kerosene	<input type="checkbox"/> Liquefied Natural Gas	<input type="checkbox"/> Other			
<input type="checkbox"/> Clear Diesel	<input type="checkbox"/> Propane/LPG	<input type="checkbox"/> Compressed Natural Gas				
Check <u>only one category</u> . You may choose multiple fuel types within a category. Submit a separate application for additional categories.						
GOVERNMENT TYPE						
<input type="checkbox"/> FEDERAL	<input type="checkbox"/> STATE	<input type="checkbox"/> LOCAL, COUNTY, OTHER				
TOTAL GALLONS CLAIMED FOR REFUND (Enter totals from worksheet on reverse side)						
Fuel Type	Gallons	Fuel Type	Gallons	Fuel Type	Gallons	
Gasoline	.00	Clear Kerosene	.00	Other	.00	
Clear Diesel	.00	Propane-Heating	.00	Propane-On Road	.00	
REFUND AMOUNT CLAIMED (Enter total refund from Section 3 on reverse side)						
Sign Your Application						
CAUTION: Please review this application and attachments before signing. Presenting a fraudulent application constitutes a felony. I declare that I have examined this application and under penalties of perjury declare that to the best of my knowledge and belief it is true, correct, 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 Application)		(Telephone Number)		(E-mail Address)		

***You must enter fuel type and appropriate tax rate. Failure to enter this information will cause a delay in your refund.**

Important: Returns with supporting schedules exceeding 10 lines must be filed via MyTaxes. All attached information must be submitted in an editable electronic format for review.

Motor Fuel Tax Refunds

The Fuel Tax team processes Motor Fuel refunds for the fuel tax paid on specific activities.

Refunds are categorized into two types: Government and Non-Government.

Off-Highway/PTO/ Clear Kerosene Retailers	12 months from the end of calendar year of purchase date
Agriculture:	12 months from date of purchase or delivery
Casualty Loss:	Three years from end of <u>month</u> of loss
Poultry House	Three years from date of sale
Retail/Bulk Exemption	Three years from end of the year of loss
Government:	Fiscal Year: July 1 - June 30 Last acceptable postmark/filing date: December 31

**40 out of 55 counties have a
Motor Fuel Tax Refund Account
with the WV
Tax Division**



Motor Fuel Rate

The past and current motor fuel rates can be located at:

<https://tax.wv.gov/Business/MotorFuel/Pages/MotorFuelTax.aspx>

2025 Motor Fuel Rates

Effective January 1, 2025 to December 31, 2025

Fuel Type	Fiat Rate	Variable Rate	Combined Rate
GA - Gasoline	\$0.2050	\$0.1520	\$0.3570
DI - Diesel	\$0.2050	\$0.1520	\$0.3570
GH - Gasohol	\$0.2050	\$0.1520	\$0.3570
LP - Liquid Propane	\$0.1500	\$0.0450	\$0.1950
NG - Liquid Natural Gas	\$0.1320	\$0.0240	\$0.1560
CN - Compressed Natural Gas	\$0.2050	\$0.0380	\$0.2430
ET - Ethanol	\$0.2050	\$0.1520	\$0.3570
E8 - E-85	\$0.2050	\$0.1520	\$0.3570
M8 - M-85	\$0.2050	\$0.1520	\$0.3570
A5 - A55	\$0.2050	\$0.1520	\$0.3570
BD - Biodiesel	\$0.2050	\$0.1520	\$0.3570

See Administrative Notice 2024-09 regarding the revised 2025 Motor Fuel Rate Changes at www.tax.wv.gov.



WV TAX DIVISION

Vendors



01 VENDOR REGISTRATION

02 PAYMENT RELEASE - THE PROCESS

03 WHAT DO WE CONSIDER?

04 HOW CAN WE HELP YOU?

LICENSE OF BUSINESS REGISTRATION (LBR)



Requirement: Anyone conducting business in West Virginia, including self-employed individuals and those serving WV customers, must obtain a Business Registration Certificate before starting. Businesses with WV employees also need to register.

Purpose: Registration helps the Tax Division identify all applicable taxes (e.g., sales, withholding, motor fuel) by requiring taxpayers to describe their business activity (e.g., using NAICS code).

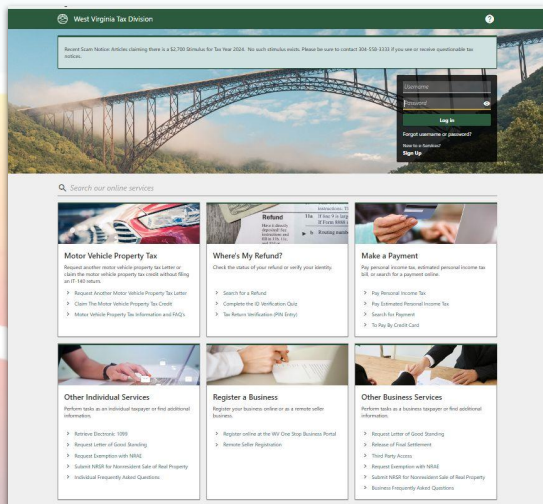
VENDOR'S REGISTRATION PROCESS AND FEES

- **Application:** Complete Form WV/BUS-APP online via the WV One Stop Business Portal (business4.wv.gov), mail, or in-person by appointment at a Tax Division office.
- **Registration Fee:** A \$30.00 flat fee is required for each business registration certificate application, (unless it is an exempt business) and any reissuance after cessation, suspension, revocation, or cancellation.
- **Duration:** The Business Registration Certificate is permanent unless the business ceases operation, the certificate is suspended, revoked, or canceled by the Tax Commissioner, or changes in name, location, address, or ownership occur.



Payment Release

The Process – Step 1

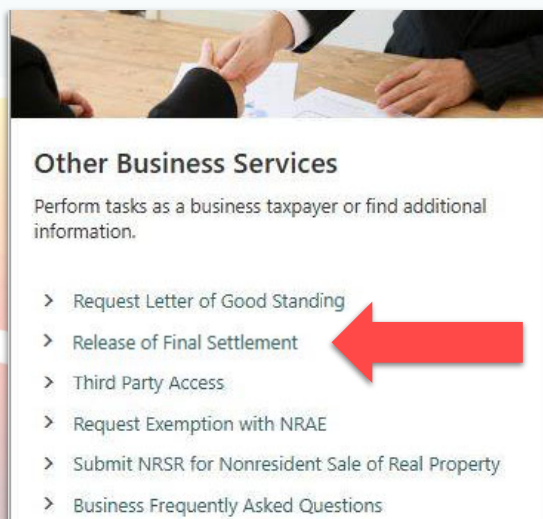


To request the release of payment for a vendor, visit MyTaxes website at Mytaxes.wvTax.gov.

THE PROCESS

MyTaxes WV

The Process – Step 2



Under “Other Business Services” click on “Release of Final Settlement.”

MyTaxes WV

The Process – Step 3

Contract Release Request

Contract Release Request

Contact Information

WEST VIRGINIA STATE TAX DEPARTMENT
TAXPAYER SERVICE DIVISION
REQUEST FOR RELEASE OF FINAL SETTLEMENT

Federal ID Number * *Required*

Name of Contractor * *Required*

Contact Name * *Required*

Contact Email

Address * *Required*

City * *Required*

State * *Required*

ZIP * *Required*

Contact Phone * *Required*

Fax * *Required*

Cancel

< Previous

Next >

The Process – Step 4

Contact Information

Add Contract Info

Please press 'Add a Record' below, and add information for up to three contracts for the project.

Contract

Record 1

+ Add a Record

< Delete this Record

Date of Contract * *Required*

Contract Number * *Required*

Location of Contract * *Required*

Brief Description of Work Performed * *Required*

Amount of Contract * *Required*

Amount Paid 0.00

Amount now Due * *Required*

+ Add a Record

< Delete this Record

Cancel

< Previous

Next >

A Brief Description of Work Performed Box

Why is that box so important?

It's All in the Details

Online Order for Lighting

- Delivery and installation by company: License required.
- USPS delivery, BOE installs: No license needed.

Repairs

- Performed in-state: License required.
- Item shipped for repair and returned: No license needed.

Guest Speaker for Training

- In-person: May require a Business Registration Certificate.
- Virtual: May NOT require a Business Registration Certificate.

The Process – Step 5

< Home

Contract Release Request

Contract Release Request

Contract Information Add Contract Info **Requesting Agency Info**

Requesting Agency Info:

The above contract(s) are in process of final settlement in compliance with WV §11-10-11. If all West Virginia required taxes have been paid, please forward release. Final settlement will not be made pending receipt of such release.

Contact Person * *Required*

Phone * *Required* Fax

Email Address * *Required*

Agency * *Required*

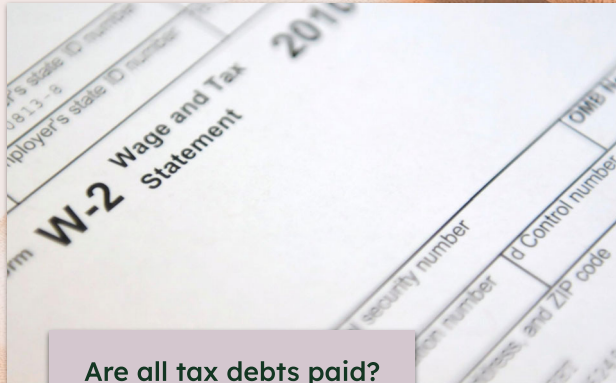
Address * *Required*

City * *Required* State * *Required* ZIP * *Required*

Cancel Previous **Submit**

What Do We Consider?

WV Code states: Payments must be withheld until a receipt of a certificate from the Tax Commissioner stating that taxes imposed by Chapter 11, Articles 13, 21, and 24 of the Code against the contractor have been paid or provided for.



Are all tax debts paid?

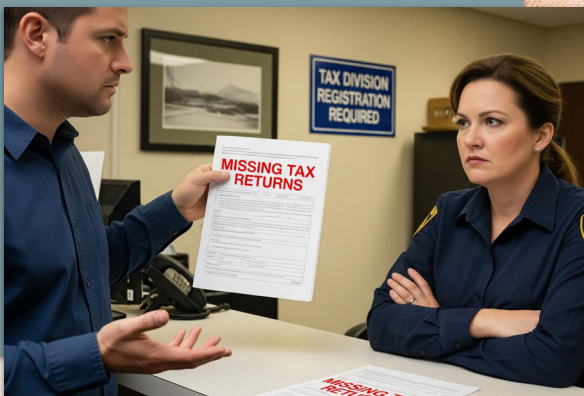
Chapter 11 is titled Taxation

- Article 13 - Business Occupation Tax
- Article 21 - Personal Income Tax
- Article 24 - Corporate Net Income Tax

We also consider compliance with the WV Business Registration and other business taxes.

WHAT DO WE CONSIDER?

Some Reasons We Would Deny Release of Final Payment



- Missing tax returns
- Outstanding tax balance
- Not registered or not properly registered with the Tax Division

DENIAL REASONS

Denial Release of Final Payment Letter

STATE OF WEST VIRGINIA
State Tax Department, Taxpayer Services Section
P.O. Box 885
Charleston, WV 25323-0885



Matthew R. Irby, State Tax Commissioner

Requesting Agency
Info

Letter Id:
Issued: 08/28/2024

Re: Important - DO NOT RELEASE

To Whom It May Concern:

DO NOT RELEASE the final payments due on the contracts of the following taxpayer:

Contract Amount
\$10,500.00

Business Information

Records indicate that the above named taxpayer has unfiled tax returns and/or has not paid all applicable taxes due. YOU ARE DIRECTED TO WITHHOLD ALL FINAL PAYMENTS, as provided by WV Code § 11-10-11. In the case of Nonresident contractors subject to taxes, YOU ARE DIRECTED TO withhold payment, in the final settlement of the contract, NOT exceeding six percent of the contract price, as provided by WV Code § 11-10-11.

Any official violating this section is subject to a civil penalty of \$1,000, recoverable as a debt in a civil action brought by the Tax Commissioner.

The West Virginia State Tax Division will submit a notification when final payment can be released.

Should you need further assistance concerning this matter, please contact

Sincerely,

DENIAL REASONS

Q & A

Q: What role do you want us to serve in the final payment release process?

A: If contacted by vendors regarding the denial, have the vendors contact the tax division and/or request a Letter of Good Standing (LOGS) to determine issues.

Q: Since vendors make us the middle men, what should be common language to say/discuss with vendors?

A: Please allow the vendors to receive their denial letters. If the vendor contacts you regarding their tax obligation or denial letter, please have them contact the Tax Division directly at our general phone number: 304-558-3333

Q: Do we need to follow up when a release is denied? How frequently?

A: Yes, please follow up with us via email (TPSsupport@WV.Gov) when a release is denied.

If this is the initial denial, please allow one month before following up.

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Q: Do you and the WV SOS work together on final payment releases?

A: For the release of final settlement request, the Tax Division uses the SOS website as an informational tool. We do not work alongside them for final payment releases.

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Big A\$\$ Fans – this is a big one we discussed with the Tax Division. They have changed FEIN numbers for tax purposes, but are still doing business under the old defunct FEIN at the state level. We were told to release the payment until the tax department could come up with a resolution. Granted, we have the letter from you, but it puts us in a weird spot. Do you know if anything has been resolved in this case? What I can tell you is that we could not release the payment.

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Q: Overall, how can we help your office?

Q: Adding a request for good standing to our bid packets? **YES!! Thank you!**

- Submit requests with details.
- Direct the vendor to the Tax Division for help in resolving tax-related issues.
- Allow time for the vendor to receive their response from Tax.
- Adding a request for good standing/instructions how to apply electronically for a request to the bid packets.

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How can WE help YOU??



Thank You

For final settlement and follow up questions,
please email us directly at
TPSsupport@wv.gov.