



ALABAMA DEPARTMENT OF REVENUE Statement of Gross Sales

of Illuminating, Lubricating, or Fuel Oils in the State of Alabama
For the Period October 1, 2011 through September 30, 2012

SUBT: SGS
(9/12)

This space for office use.

NAME _____

CN _____
(For office use only)

ADDRESS _____

Phone Number (_____) _____

CITY _____ STATE _____ ZIP _____

E-Mail Address _____

FEIN _____ SSN _____

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Alabama Motor Fuels License Number
(All blocks must be completed.)

Check here if new address Check here for EFT payment

GROSS SALES:

1. Kerosene and Illuminating Oils	1	\$
2. Lubricating Oils, Greases, or Substitutes	2	\$
3. Fuel Oils	3	\$
4. Tractor Fuels	4	\$
5. Total Gross Sales	5	\$
License Rate: 1/2% of Gross Sales		X .005
6. License Fee	6	\$
7. Failure to Timely File Penalty	7	\$
8. Failure to Timely Pay Penalty	8	\$
9. Interest	9	\$
10. Total Due	10	\$
11. Amount Remitted	11	\$

Only the initial wholesale transaction should be included in the gross sales computation.

The Alabama inspection fees and the aboveground and underground storage tank charge are to be included in the gross sales amount.

State sales tax, federal, state, and local excise taxes, exchange transactions, sales to the ultimate consumer, and sales of diesel fuel upon which the state excise tax has been collected should not be included in the gross sales amount. (See explanation on back of form.)

**THIS RETURN IS DUE BY
OCTOBER 15, 2012**

AFFIDAVIT MUST BE EXECUTED

UNDER PENALTIES OF PERJURY, I declare that I have examined this return and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete.

Affiant Signature _____ Title _____ Date _____

Subscribed and sworn to before me on this the _____ day of _____, _____

Signature of Notary Public _____ My commission expires _____, _____

Make check payable to: **Alabama Department of Revenue**
(Form MFT-V must be submitted with payment, unless payment is made electronically.)

Mail to: **Alabama Department of Revenue**
Motor Fuels Section
P.O. Box 327540
Montgomery, AL 36132-7540

Statement of Gross Sales

The tax is computed at a rate of 1/2 of 1% of the wholesaler's gross sales of illuminating, lubricating, and fuel oils for the preceding fiscal year. You are required to file this return by October 15, 2012 whether or not any tax is due.

Instructions for completing the return:

- Line 1** – Enter the gross sales of kerosene and illuminating oils.
- Line 2** – Enter the gross sales of lubricating oils, greases, transmission fluid, and substitutes.
- Line 3** – Enter the gross sales of fuel oils (tax-free diesel fuel, heating oil, burner oil, and Bunker "C").
- Line 4** – Enter the gross sales of tractor fuels.
- Line 5** – Enter the total of lines 1 through 4.
- Line 6** – Enter the result of multiplying the amount entered on line 5 by .005.
- Line 7** – If the return is delinquent, enter \$50.00 or the result of multiplying line 6 by 10%, whichever is greater.
- Line 8** – If payment is not timely remitted, determine the number of months or fraction thereof that the return has been delinquent. Multiply that number by 1% to determine the percentage for the failure to timely pay penalty (not to exceed 25%). Enter the result of multiplying line 6 by the percentage for the failure to timely pay penalty.
- Line 9** – If the return is delinquent, enter the result of multiplying line 6 by the applicable interest rate. **Contact this office for the interest rate.**
- Line 10** – Enter the total of lines 6 through 9.
- Line 11** – Enter the amount remitted.

Explanation Regarding Diesel Fuel Sales

Undyed diesel fuel should be excluded from the gross sales computation under the following circumstances:

1. Undyed diesel fuel is sold tax-paid and you remit the motor fuel excise tax to the State of Alabama.

or

2. Undyed diesel fuel is sold tax-free to a licensed distributor for whom you are the "sole" supplier. This licensed distributor must remit the motor fuel excise tax to the State of Alabama and list you as the only supplier on the motor fuel excise tax returns. If so, you are responsible for obtaining and keeping copies of that customer's monthly State of Alabama motor fuel excise tax returns in your files.