

State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132 September 8, 2015 MICHAEL E. MASON Assistant Commissioner JOE W. GARRETT, JR. Deputy Commissioner CURTIS E. STEWART Deputy Commissioner

NOTICE

THE ANNUAL WHOLESALE OIL LICENSE FEE RETURN

The annual wholesale oil license fee return is due on October 14, 2015. The wholesale oil license fee return (B&L:MFT-WOLF) can be viewed from the department's website at http://revenue.alabama.gov/motorfuels/mfforms.cfm.

Please note that due to mandatory electronic filing, all returns must be filed through My Alabama Taxes (MAT) at https://myalabamataxes.alabama.gov and any wholesale oil license fee liability exceeding \$750 must be paid electronically.

Transmix is not taxable for the Wholesale Oil License/Import Fee. Diesel fuel exported from this state for which proof of export is available in the form of a terminal issued shipping document shall not be subject to the Wholesale Oil/Import License Fee. Section 40-17-174(e), <u>Code of Alabama 1975</u>, provides an exemption from the wholesale oil license fee for biodiesel sold to a licensed supplier when delivered to a terminal.

If you have any questions concerning this notice, please contact our office at the address, telephone number, or email address shown below.

ALABAMA DEPARTMENT OF REVENUE BUSINESS & LICENSE TAX DIVISION MOTOR FUELS SECTION P. O. BOX 327540 MONTGOMERY, ALABAMA 36132-7540 (334) 242-9608 (334) 242-1199 (Fax) mft@revenue.alabama.gov