

Instructions For Form B&L: MFT-IMR

Motor Fuel Importer Monthly Return

General Information

The Importer Monthly Return must be filed by those licensees importing motor fuels from another state into Alabama. The Importer must report all imported motor fuels, both tax paid and taxable.

This return is due on or before the 20th day of the month following the period covered. The payment for gallons imported from outside the bulk transfer/terminal system or diversions into Alabama is due on or before the 20th day of the month following the period covered. The payment for gallons imported from within the bulk transfer/terminal system in another state in which the Alabama excise tax was not pre-collected must be paid by the importer on or before the 3rd business day following importation using the 3 day voucher and the reporting of this product on the return is informational. If the Alabama excise tax is paid to the permissive supplier at a terminal in another state, then the reporting of this product on the return is informational.

If the due date for the return or payment falls on a weekend or state holiday, then the return or payment is due on the next business day.

Instructions

Complete Lines 9-13 first.

Report the motor fuels in the appropriate columns based on product type. Please enter whole gallon amounts.

Summary

Line 1 – In the appropriate column, report the taxable net gallons subject to the motor fuels taxes as shown on line 11.

Line 2 – Tax rates by fuel type.

Line 3 – Multiply line 1 and line 2 and enter the tax amount in the appropriate columns.

Line 4 – If the return is not filed on or before the 20th of the month following the period covered, then calculate the late file penalty at the rate of 10% of the tax due (Line 3) or \$50, whichever is greater. If the total tax due for all taxes is over \$500, then use the 10% penalty rate for the tax due in each

column. If the total tax due is under \$500, then add the \$50 penalty in Column A only.

Line 5 – If the payment is not submitted on or before the 20th of the month following the period covered, then calculate the late payment penalty at the rate of 10% of the tax due for each column.

Line 6 – Enter the applicable interest based on the tax due.

Line 7 – Add lines 3, 4, 5, and 6 to calculate the tax due for each column.

Line 8 – Add the totals for each column for line 7 to calculate the total tax due for all the tax types. Pay this amount. Payments over \$750 must be paid electronically.

Reportable Gallons

Line 9 – In the appropriate column, enter the net gallons imported from outside the bulk transfer/terminal system with no Alabama tax paid which is from Schedule 3B.

Line 10 – In the appropriate column, enter the net gallons of diversions into Alabama with no Alabama tax paid which is from Schedule 11B.

Line 11 – Add lines 9 and 10 to calculate the total reportable net gallons for each column and enter these totals in the appropriate columns on line 1 of the return.

Tax Paid Gallons

Line 12 – In the appropriate column, enter the net gallons imported into Alabama in which the Alabama excise tax was paid to the permissive supplier at a terminal in another state which is from Schedule 1A. The reporting of this product is for informational purposes.

Line 13 – In the appropriate column, enter the net gallons imported which were purchased within the bulk transfer/terminal system in another state in which the Alabama excise tax was not pre-collected which is from Schedule 1C. The motor fuels tax must be paid by the importer on or before the 3rd business day following importation using the 3 day voucher. The reporting of this product is for informational purposes.