



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
MOTOR FUELS SECTION

B&L: MFT-INS
12/21

P.O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608 • Fax (334) 242-1199
<https://revenue.alabama.gov>

Instructions For Motor Fuel Excise Tax License Application

Section A – APPLICANT INFORMATION

All applicants **must** complete this section.

Legal Business or Corporation Name. Sole proprietor enter your full legal name. All others enter full legal name of business.

FEIN/SSN. Sole proprietor enter your Federal Employer Identification Number or Social Security Number. All others enter your Federal Employer Identification Number.

Trade Name or DBA. Enter your business trade name or DBA name, if applicable.

Federal Certificate of Registry Number. Enter the Federal Certificate of Registry Number issued under 26 U.S.C. §4101.
Note: Suppliers, terminal operators, blenders, and permissive suppliers must provide this number. Importers, exporters, and distributors issued a certificate, please provide the certificate number.

Contact Person. Enter the name, telephone number, fax number, and e-mail address, if applicable, of a person the Alabama Department of Revenue may contact regarding motor fuel tax matters.

Section B – ADDRESS INFORMATION

All applicants **must** complete this section.

Physical Location. Enter the physical location where your business is located. **Note:** P.O. Box is not acceptable for the address.

Mailing Address. Enter the mailing address of your business, if different from the physical location.

Address for Business Records. Enter the address where the business' records can be found.

Section C – LICENSE INFORMATION

All applicants **must** complete this section.

Attach additional pages if necessary.

License Type. Check the applicable box for each license type for which you are applying.

Entity Number. Except for sole proprietorship or general partnership, you must enter the 9-digit Entity Number assigned by the Secretary of State's Office. You may reach the Secretary of State's Office at (334) 242-7200.

Section D – TYPE OF BUSINESS OWNERSHIP

All applicants **must** complete section.

Type of Business. Check the applicable box to indicate how your business is organized.

Officers/Partners/Owner/Officials. List the following information regarding the Officers, Partners, Owner, or Officials of your business. (Attach Additional pages if necessary.) Corporation – provide all corporate officers. Partnership – provide all partners. Sole Proprietorship – provide owner. All others provide all general partners, members, or managers.

Section E – PRODUCT INFORMATION

All applicants **must** complete this section.

Types of Products. Check the applicable box for each type of product your business will handle. **Note:** If you check Other, enter the Product Code and Product Type.

Section F – MOTOR FUEL PURCHASE/ RECEIPT INFORMATION

All applicants **must** complete this section.

For each supplier/exchange partner, provide one line of information for each different point of origin, point of destination, and product type. Attach additional pages if necessary.

Name. Enter the business name of the supplier/exchange partner from whom you will receive motor fuel.

Point of Origin. Enter the city and state from which the motor fuel will be received.

Point of Destination. Enter the city and state in which the motor fuel will be delivered.

Product Code. Enter the product code you will receive from this supplier/exchange partner.

Section G – TERMINAL OPERATOR INFORMATION

If you own, operate, or otherwise control a terminal, you **must** complete this section.

Question. If you answer yes to this question, you **must** complete Section P – Storage Facility Information.

Section H – REFINERY INFORMATION

If you own, operate, or otherwise control facilities with petroleum-refining capabilities in Alabama, you **must** complete this section.
Attach additional pages if necessary.

Refinery Street Address. Enter the street address, city, and zip code where the facility is located in Alabama. **Note:** P.O. Box is not acceptable for the address.

Product Code and Gallons. Enter the product code you will refine and the estimated monthly production, in gallons, of each product type.

Section I – SUPPLIER INFORMATION

Note: All suppliers **must** complete Section P – Storage Facility Information.

If you are applying for a supplier's license or a permissive supplier's license, you **must** complete this section. Attach additional pages if necessary.

Question 2. If you answer yes, you **must** complete Section F – Motor Fuel Purchase/Receipt Information.

Question 4. Enter estimate of the number of gallons of motor fuel sold each month at the terminal rack.

Section J – BLENDER INFORMATION

If you will blend petroleum products in Alabama, you **must** complete this section. Attach additional pages if necessary.

Estimated Taxable Gallons. Enter the total estimated number of gallons of product that you will blend with gasoline and/or diesel fuel each month.

Blending Site Physical Address. Enter the physical address, city, and zip code for each blending facility. **Note:** *P.O. Box is not acceptable for the address.*

Tank Capacity (Gallons). Enter the total number of gallons that each tank will hold.

Description of Blending Operation. Provide a detailed description of your blending operations.

Section K – DISTRIBUTOR INFORMATION

If you are applying for a distributor's license, you **must** complete this section.

Question 1. If you answer yes, you **must** complete Section M – Importer Information.

Question 2. If you answer yes, you **must** complete Section L – Exporter Information.

Question 5. Enter estimate of the number of gallons of motor fuel that you will purchase in Alabama each month.

Section L – EXPORTER INFORMATION

If you plan to export motor fuel from Alabama, you **must** complete this section.

Question 1. Check the applicable box for each mode of transportation you will use when removing motor fuel from Alabama.

Export States. List each state you plan to export motor fuel to and the license/registration number for each of those states.

Question 5. Enter estimate of the number of gallons of motor fuel that you will purchase from licensed supplier(s) each month.

Section M – IMPORTER INFORMATION

If you plan to import motor fuel into Alabama, you **must** complete this section.

Question 1. If you answer yes, you will be licensed as an importer, required to obtain a bond in the amount of \$2,000 or an amount equal to twice the average monthly tax liability, whichever is greater, and report monthly.

Question 2. If you answer yes, you will be licensed as an importer, required to obtain a bond in the amount of \$2,000 or an amount equal to twice the average monthly tax liability, whichever is greater, and report monthly.

Question 3. If you answer yes, you will be licensed as an importer, required to obtain a bond in the amount of \$2,000 or an amount equal to twice the average monthly tax liability, whichever is greater, and report and pay the Alabama tax on or before the third day after the fuel is imported.

Question 4. Check the applicable box for each mode of transportation you will use to bring motor fuel into Alabama.

Import States. List each state you plan to import motor fuel from and the license/registration number for each of those states.

Question 6. Enter estimate of the number of gallons of motor fuel that you will import into Alabama each month.

Section N – MOTOR FUEL TRANSPORTER INFORMATION

If you plan to transport motor fuel for hire, you **must** complete this section.

Question 1. Check all boxes that apply.

Question 2. Check the applicable box(s) for each mode of transportation you will use to transport motor fuel.

Section O – AVIATION FUEL PURCHASER

Enter an estimate of the number of gallons of aviation gasoline and/or jet fuel that you will purchase from licensed supplier(s) each month.

Section P – STORAGE FACILITY INFORMATION

Complete each section for motor fuel storage facilities you own and/or lease. Attach additional pages if necessary.

Terminal Control Number (For terminal facilities only). Enter the terminal control number assigned to the facility by the IRS.

Physical Location. Enter the physical address, city, state, and zip code where the facility is located. **Note:** *P.O. Box is not acceptable for the address.*

How will the motor fuel be received? Explain how products will be received into the facility.

Product Code. Enter all of the product codes that will be stored in the facility.

Storage Capacity. Enter the total number of gallons that can be held at the facility.

Section Q – PRE-COLLECTION AGREEMENT

Permissive Suppliers **must** complete this section.

Authorized Representative's Name. Enter the name of person authorized to sign this agreement.

Title. Enter the title of the person authorized to sign this agreement.

Authorized Representative's Signature and Date. Authorized representative sign and date the application in the spaces provided.

Telephone Number/Fax Number/E-mail. Enter the authorized representative's telephone number, fax number, and e-mail address, if applicable.

Section R – CERTIFICATION

All applicants **must** complete this section.

Authorized Representative's Name. Enter the name of person authorized to sign this agreement.

Title. Enter the title of the person authorized to sign this agreement.

Authorized Representative's Signature and Date. Authorized representative sign and date the application in the spaces provided.

Telephone Number/Fax Number/E-mail. Enter the authorized representative's telephone number, fax number, and e-mail address, if applicable.

PLEASE MAIL COMPLETED LICENSE APPLICATION TO:

Alabama Department of Revenue
Business & License Tax Division
Motor Fuels Section
P.O. Box 327540
Montgomery, AL 36132-7540
<https://revenue.alabama.gov>