



ALABAMA DEPARTMENT OF REVENUE
BUSINESS AND LICENSE TAX DIVISION
MOTOR FUELS SECTION
www.revenue.alabama.gov

B&L: MFCO
Revised 4/25

Monthly Tax Return of State Administered County Taxes on Gasoline and Motor Fuels

DISTRIBUTOR'S NAME		
ADDRESS		
CITY	STATE	ZIP

FEIN / SSN _____

(FOR OFFICE
CN USE ONLY) _____

ALABAMA MOTOR FUELS LICENSE NO. _____

MONTH OF _____, _____

E-MAIL ADDRESS _____

TELEPHONE NO. (_____) _____

☐ Check here if new address

☐ Check here for EFT Payment

☐ Check here if Amended Return

Column 1 COUNTY	Column 2 TAXABLE GASOLINE GALLONS	Column 3 TAXABLE MOTOR FUELS GALLONS	Column 4 TOTAL TAXABLE GALLONS (Col. 2 + Col. 3)	Column 5 RATE PER GALLON	Column 6 GROSS TAX DUE (Col. 4 X Col. 5)	Column 7 INTEREST	Column 8 PENALTY <i>(Instructions on back)</i>	Column 9 DISCOUNT <i>(Instructions on back)</i>	Column 10 AUTHORIZED CREDIT <i>(Attach credit letter)</i>	Column 11 TOTAL DUE (Cols. 6 + 7 + 8 – 9 – 10)
BULLOCK				\$.03						
CHEROKEE				\$.01						
JACKSON				\$.03						
LOWNDES				\$.02						
MARSHALL				\$.01						
REMITTANCE DUE (one check for all amounts due)										

This return and any remittance due must reach the Alabama Department of Revenue no later than the 20th day of the month next succeeding the month of activity for which this return is filed for gasoline or any substitutes thereof and motor fuel sold, distributed, or withdrawn from storage in the above counties.

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

Telephone Number: (334) 242-9608

Fax Number: (334) 242-1199

Web site: **www.revenue.alabama.gov**

A monthly return must be filed on or before the 20th of each month following the month of activity.

INSTRUCTIONS

- COLUMN 1 Complete this form for each county listed in which you conducted business.
- COLUMN 2 Enter total taxable gallons of gasoline or any substitutes thereof. See exemptions below.
- COLUMN 3 Enter total taxable gallons of motor fuel or any substitutes thereof. See exemptions below.
- COLUMN 4 Enter total taxable gallons (add columns 2 and 3).
- COLUMN 5 Tax rate of each county is indicated.
- COLUMN 6 Enter gross tax due (multiply column 4 by column 5).
- COLUMN 7 Enter interest due. Compute interest on the tax entered in column 6. Tax due on delinquent returns is subject to an interest charge as established in Section 40-1-44(a), **Code of Alabama 1975**. Call (334) 242-9608 for the applicable rate.
- COLUMN 8 If the returns are filed after the due date, Bullock, Cherokee, Jackson, and Lowndes Counties charge a 25% penalty (multiply the tax due in column 6 by the 25% penalty). Marshall County charges two penalties: 10% of column 6 or \$50.00, whichever is greater, for failure to timely file and 10% of column 6 for failure to timely pay.
- COLUMN 9 **Marshall County Only** - 3% of tax due (multiply column 6 by 3%). No discount is allowed if the tax is delinquent.
- COLUMN 10 Deduct only credits authorized by the Alabama Department of Revenue. Attach a copy of authorization.
- COLUMN 11 Enter total of tax, penalty, and interest due (add columns 6 through 8, subtract columns 9 and 10).

ACT	COUNTY	TAX EXEMPTION CODES
87-100	Bullock	A, C, D, E, F, G
822	Cherokee	A, C, L
88-291	Jackson	A, C, D, E, M
87-620	Lowndes	A, B, C, D, E
385	Marshall	H, I, J, K

Explanation of Exemption Codes

- A. Kerosene oil, fuel oil, or crude oil used for lighting, heating, or industrial purposes.
- B. Such motor fuels sold to the State of Alabama or any agency thereof, or county governing agencies, municipalities, and boards of education.
- C. Sale of gasoline or motor fuel in interstate commerce.
- D. Alabama located refineries using gasoline or motor fuel in the manufacturing process, or federal permit holders who blend motor fuels under the federal law and statutes and who pay the federal excise tax on such motor fuels directly to the federal government, when holders of the permit use gasoline in this state in the blending process.
- E. Such motor fuel sold for use off the highways of this state.
- F. Such motor fuels sold to the State of Alabama or any agency thereof, or the Government of the United States or any agency thereof.
- G. Bullock County Board of Education.
- H. Kerosene, fuel oil, crude oil, naphtha, propane or liquefied petroleum gas used for lighting, heating, or any industrial purpose.
- I. Motor Fuels sold to the Marshall County Commission.
- J. Motor Fuels sold to National Guard Armories located in Marshall County, Alabama.
- K. Motor Fuels sold to farmers for off-road farm purposes.
- L. Gasoline sold for use in essential governmental functions by the county governing agencies, municipalities, and boards of education.
- M. Such motor fuels sold to the State of Alabama or any agency thereof, or county governing agencies, municipalities and boards of education, National Guard Armories, and the federal government or any agency thereof.