



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

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Motor Fuel Floor-Stocks Tax Return

NAME		MONTH / YEAR	LICENSE NUMBER	FEIN	
ADDRESS			CITY	STATE	ZIP
<input type="checkbox"/> Check Here If New Address	CONTACT NAME	PHONE NUMBER ()	E-MAIL ADDRESS		

ALL LICENSED DISTRIBUTORS WHO HAVE MOTOR FUEL IN STORAGE ON WHICH THE ALABAMA EXCISE TAX HAS NOT BEEN PAID AS OF SEPTEMBER 30, 2012
MUST FILE THE MOTOR FUEL FLOOR-STOCKS TAX RETURN.

SUMMARY

- 1 Gallons in Storage as of Close of Business on September 30, 2012 in which Tax Has Not Been Paid. (Ending inventory from Monthly Distributor Return.)
- 2 Fuel in Terminal Storage on which Tax has Not Been Paid and Entity is Licensed as a Supplier as of October 1, 2012. (Will be shown on Terminal Operator's Monthly Report as Beginning Inventory for each Licensed Supplier at the Terminal.)
- 3 Total Gallons on which the Excise Tax is Due (*Line 1 minus Line 2*).
- 4 Total Rate
- 5 Tax Due (*Line 3 X Line 4*)
- 6 Late File Penalty
- 7 Late Pay Penalty
- 8 Interest
- 9 Total Due (*Add Lines 5, 6, 7, and 8*)

	A GASOLINE	B UNDYED DIESEL	C AVIATION GAS	D JET FUEL
1				
2				
3				
4	\$0.16	\$0.19	\$0.095	\$0.035
5				
6				
7				
8				
9				
10 Total Amount Due (<i>Enter total amount due of all tax types from Line 9, Columns A, B, C, and D</i>) <i>Payments Over \$750 Must be Paid Electronically.</i>				PAY THIS AMOUNT

The motor fuel floor-stocks tax return is due on or before November 15, 2012, and the payment is due on or before December 31, 2012.

Under penalties of perjury, I declare that I have examined this report, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

Title: _____ Telephone Number: (_____) _____

ALABAMA DEPARTMENT OF REVENUE
Instructions For Form B&L: MFT-FSR
Motor Fuel Floor-Stocks Tax Return

B&L: MFT-FSR-INS
3/12

General Information

The Motor Fuel Floor-Stocks Tax Return must be filed by all licensed distributors who have motor fuel in storage on which the Alabama fuel excise tax has not been paid as of September 30, 2012.

This return is due on or before November 15, 2012, and the payment is due on or before December 31, 2012. If the return is not filed timely, then a delinquent penalty of 10% of the tax due or \$50, whichever is greater, will be assessed. If the payment is not submitted timely, then a delinquent penalty of 10% of the tax due will be assessed.

Instructions

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

Line 1 – In the appropriate column, enter the net gallons in storage as of close of business on September 30, 2012, on which the fuel excise taxes have not been paid. These gallons should match the ending inventory from the monthly distributor return as of September 30, 2012.

Line 2 – In the appropriate column, enter the net gallons of fuel in terminal storage on which the tax has not been paid and the entity is licensed as a supplier as of October 1, 2012. These gallons will be shown on the Terminal Operator's monthly report as beginning inventory for each licensed supplier at the terminal.

Line 3 – Subtract line 2 from line 1 to calculate the total net gallons on which the fuel tax is due and enter in the appropriate column. If line 3 is equal to or less than zero, then enter zero in the column and do not complete lines 5, 7, and 8. Line 6 should be completed if the return is filed late.

Line 4 – Tax rates by fuel type.

Line 5 – Multiply line 3 by line 4 to calculate the tax due and enter in the appropriate column.

Line 6 – If the return is not filed by November 15, 2012, then calculate the late file penalty at the rate of 10% of the tax due (Line 5) 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 7 – If the payment is not submitted on or before December 31, 2012, then calculate the late payment penalty at the rate of 10% of the tax due for each column.

Line 8 – Enter the applicable interest based on the tax due.

Line 9 – Add lines 5, 6, 7, and 8 and enter in the appropriate column.

Line 10 – Add the totals for each column from line 9 to calculate the total tax due for all the tax types. Pay this amount. Payments over \$750 must be paid electronically.