



TIM RUSSELL
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
September 26, 2008

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

NOTICE

LUBRICATING OIL PERMIT HOLDERS – LLC’S

The purpose of this notice is to determine if the lubricating oils permit holders who are registered as limited liability companies are single member, multi-member or are classified under the Internal Revenue Service’s “check-the-box” regulations as a corporation.

Enclosed with this notice is an application for permit that will need to be completed in order to update our files. Based upon information provided in the application, the name on your lubricating oils permit may need amending. If so, we will contact you regarding any changes that need to be made. Please complete the enclosed application and return to this office by October 15, 2008.

If you have any questions pertaining to this matter, please contact this office at the address or telephone number shown below.

[Application for Lubrication Oil Permit](#)

**ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
MOTOR FUELS SECTION
P. O. BOX 327540
MONTGOMERY, ALABAMA 36132-7540
(334) 242-9608
(334) 242-1199 (Fax)**