



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

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[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

## Monthly Inspection Fee Return

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

	1. GASOLINE GALLONS	2. UNDYED DIESEL FUEL GALLONS	3. DYED DIESEL FUEL GALLONS	4. DYED KEROSENE GALLONS	5. LUBRICATING OIL GALLONS
<b>RECEIPTS / RACK SALES</b>					
1. Beginning Inventory .....					
2. Licensed Supplier Rack Sales in Alabama .....					
3. Tax-free receipts (Schedule A) .....					
4. Imports (Schedule B) .....					
5. Rack sales to licensed exempt entities other than the federal government by a licensed supplier (Schedule C) .....					
6. Other (Attach explanation) .....					
7. <b>Total Accountable Gallons (Add lines 1 through 6)</b> .....					
<b>ADJUSTMENTS AND DEDUCTIONS</b>					
8. Tax-free sales to permit holders (Schedule D) ..					
9. Sales to consumer for use in steam boilers or turbines (Schedule E) .....					
10. Sales to U. S. Government (Schedule F) .....					
11. Exports into other states (Schedule G) .....					
12. Other (Attach explanation) .....					
13. Reduced Rate Sales (Schedule H) .....					
14. Ending Inventory .....					
15. <b>Total Adjustments and Deductions (Add lines 8 through 14)</b> .....					
<b>TAX COMPUTATION</b>					
16. Taxable gallons (Line 7 minus line 15) .....					
17. Fee Rate .....	\$0.02	\$0.02	\$0.02	\$0.01	\$0.15
18. Fee Due (Multiply line 16 by line 17) .....	\$	\$	\$	\$	\$
19. Reduced Rate .....			\$0.00025	\$0.00025	
20. Reduced Rate Fee Due (Multiply line 13 by line 19) .....			\$	\$	
21. Gross Fee Due (Add line 18 and line 20) .....	\$	\$	\$	\$	\$
22. Interest .....	\$	\$	\$	\$	\$
23. Penalty for failure to timely file (The greater of 10% of line 21 or \$50.00) .....	\$	\$	\$	\$	\$
24. Penalty for failure to timely pay (10% of line 21) ..	\$	\$	\$	\$	\$
25. Less prior overpayment (Letter of credit must be attached) .....	\$	\$	\$	\$	\$
26. <b>Total Amount Due (Add lines 21 through 24 minus line 25)</b> .....	\$	\$	\$	\$	\$
27. <b>Amount Remitted</b> .....					\$

Sample - Mandatory Electronic Filing

This report and payment are due on or before the 20th day of the month following the period covered. If the due date falls on a weekend or state holiday, then the return is due the next business day. Under penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_ Telephone No. (       ) \_\_\_\_\_









# ALABAMA DEPARTMENT OF REVENUE

## Instructions For Preparing Form B&L:IFR

### Monthly Inspection Fee Return

B&L: IFR  
8/16

#### Line by Line Instructions:

1. Enter the number of gallons for the beginning inventory for dyed diesel fuel, dyed kerosene, and/or lubricating oil in the appropriate column. The gallons listed should match the ending inventory from the previous month.
2. Enter the total number of gallons of dyed diesel fuel and/or dyed kerosene sold at the rack by a licensed supplier in Alabama. The gallons should be entered in the appropriate column depending on product type.
3. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil purchased in Alabama in the appropriate column. This should come from the total gallons listed on Schedule A.
4. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil imported from other states into Alabama in the appropriate column. This should come from the total gallons listed on Schedule B.
5. Enter the number of gallons of gasoline and/or undyed diesel fuel, sold by a supplier to a licensed exempt entity other than the federal government in the appropriate column. This should come from the total gallons listed on Schedule C.
6. Other – list any gains or other increases in gallons. Also, enter rack removals in other states to non-permitted customers with destination Alabama. The permissive supplier is required to collect the fee. You must attach an explanation if you enter any gallons on this line.
7. Add lines 1 through 6 for columns 1 through 5 and enter total in appropriate column.
8. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil sold in Alabama to another permit holder in the appropriate column. This should come from the total gallons listed on Schedule D.
9. Enter the number of gallons of dyed diesel fuel and/or dyed kerosene sold to the ultimate consumer that used the product in steam boilers or turbines in the appropriate column. This should come from the total gallons listed on Schedule E.
10. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil sold to a licensed federal government exempt entity in the appropriate column. This should come from the total gallons listed on Schedule F.
11. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil exported to another state by the permit holder completing this return in the appropriate column. This should come from the total gallons listed on Schedule G.
12. Other – list any losses or other decreases in gallons. You must attach an explanation if you enter any gallons on this line.
13. Enter the number of gallons of dyed diesel fuel and/or dyed kerosene sold Alabama to the ultimate consumer that used the product in maritime vessels, railroad locomotives, tractors used for agricultural purposes, or in the treatment or preservations of wood products. This should come from the total gallons listed on Schedule H.
14. Enter the number of gallons of dyed diesel fuel, dyed kerosene, and/or lubricating oil that you have in your ending inventory in the appropriate column for each product type.
15. Add lines 8 through 14 for columns 3, 4, and 5 and enter the gallons on line 15 for each product type.
16. Subtract line 15 from line 7.
17. Fee rates by product type.
18. Multiply line 16 by the rate listed on line 17 for each product type.
19. Reduced fee rates for dyed diesel fuel and dyed kerosene sold by the permit holder to the ultimate consumer for use in maritime vessels, railroad locomotives, tractors used for agricultural purposes, and treatment or preservation of wood products.
20. Multiply line 13 by line 19.
21. Add lines 18 and 20 and enter gross fee due in appropriate column(s).
22. Calculate the interest due using the percentages determined by the Internal Revenue Service.
23. If the return is not received timely by the Department of Revenue, the failure to timely file penalty is 10% of the amount of fee due (10% of line 21) or \$50.00, whichever is greater. The return is due on the 20th of the month following the month of activity.
24. If payment is not remitted timely, the failure to timely pay penalty is 10% of the amount of fee due (10% of line 21). The payment is due on the 20th of the month following the month of activity.
25. Enter any overpayments for which you have received written notification. You must have written notification from the Department of Revenue prior to use of any overpayment.
26. Enter the total amount due by product type. Add lines 21 through 24 and then subtract line 25.
27. Add line 26, columns 1 through 5 and enter the total amount due.