



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

B&L: IF-BTR
 5/16

P.O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608 • Fax (334) 242-1199
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Inspection Fee Back Up Tax Report

DISCLAIMER: This return is only for your back-up tax payments that are not reported on your monthly tax returns. This form cannot be used as a substitute for your required monthly tax return.

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

TAX COMPUTATION

1 Gallons not properly reported –
 Inspection Fee Due

2 Other

3 Total Gallons (Add Lines 1 and 2)

4 Fee Rate

5 Fee Due (Line 3 X Line 4)

6 Total Amount Due (Enter total amount due of all fee types from Line 5, Columns A, B, and C)

Payments Over \$750 Must be Paid Electronically. PAY THIS AMOUNT

A DYED DIESEL	B DYED KEROSENE	C LUBE OIL
\$0.02	\$0.01	\$0.15
\$	\$	\$
		\$

Reason _____ (must be completed)

No report is required to be filed if there is no reportable activity.

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: IF-BTR
Inspection Fee Back Up Tax Report

General Information

***DISCLAIMER: This return is only for your back-up tax payments that are not reported on your monthly tax returns. This form cannot be used as a substitute for your required monthly tax return.**

The Back Up Tax Report must be filed when the fee needs to be remitted on non-taxed dyed diesel, dyed kerosene, or lube oil that was sold or consumed for gallons not properly reported or for any other reason inspection fee is due.

The report is only to be filed when there is reportable activity. An explanation should be attached to the report to state the reason that the report is being filed.

Instructions

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

Line 1 – In the appropriate column, enter the amount of gallons not properly reported where inspection fee is due.

Line 2 – In the appropriate column, enter the amount of gallons for any other reason in which the fee should have been remitted.

Line 3 – Add lines 1 and 2 to calculate the total gallons and enter in the appropriate column.

Line 4 – Fee rates.

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

Line 6 – Add the totals for each column from line 5 to calculate the total fee due for all the fee types. Pay this amount. Payments over \$750 must be paid electronically.