

Schedule LOX - Schedule of Exemptions Lubricating Oil

General Instructions

This schedule provides a summary of lubricating oil sales to exempt entities where credit is taken on the monthly lube oil tax return.

Column Instructions

- Column (A): Enter the exempt entity that the product is sold to.
- Column (B): If product is sold to class 1 and 2 municipalities (Only City of Mobile or City of Birmingham), federal government, or Alabama National Guard, enter the number of gallons sold to them for the month. (Line 8 of Return)
- Column (C): If product is sold to an education entity such as a board of education, enter the number of gallons sold to that entity for the month. (Line 10 of Return)
- Column (D): If product is sold for use in aircraft, ships, railroad locomotives, city and county governments, or off-road vehicles, an exemption of only \$.04 is allowed. Enter the number of gallons sold to that entity for the month.
(Line 11 of Return, Column 2)