

Importer Schedule

- 1A Motor fuel received at an out-of-state terminal rack with Alabama destination in which the Alabama tax paid to the licensed Alabama Supplier/Permissive Supplier for import into Alabama through below the rack transport. (This is an informational schedule.)
- 1C Motor fuel received at an out-of-state terminal rack with Alabama destination in which the supplier at the terminal is not licensed an Alabama Supplier/Permissive Supplier and cannot pre-collect the Alabama motor fuel excise tax for import into Alabama through below the rack transport. The tax must be paid within three days of import by submitting payment with a 3-day voucher. An import verification number must be obtained prior to importing this product. (This is an informational schedule.)
- 3B Motor fuel received from a bulk plant or other storage facility outside of the terminal for import into Alabama. The importer is responsible for reporting and paying the taxes on this schedule. This tax is due when the return is filed. An import verification number must be obtained prior to importing this product into Alabama. (Importer 3B is allowed for the periods of October 2012 - July 2013 and from June 2015 and forward. Importer 3B was not allowed for the periods of August 2013 through May 2015.)
- 11B Diversions of motor fuel into Alabama by the licensed Alabama Importer. A diversion number must be obtained prior to importing the diverted product into Alabama. Also, an import verification number must be obtained prior to importing this product into Alabama.

Notes:

An Alabama licensed supplier is automatically designated as a permissive supplier for any out-of-state terminal rack sales in which the destination of the motor fuel is Alabama. A licensed supplier would not have a separate permissive supplier license. A company licensed as a permissive supplier would only be dealing in out-of-state terminals and would collect the Alabama motor fuel excise tax on product with the destination of Alabama.

An importer must be an aviation fuel purchaser to purchase and remit taxes for aviation fuels at the reduced aviation gasoline and jet fuel rates.