



ALABAMA DEPARTMENT OF REVENUE  
 BUSINESS AND LICENSE TAX DIVISION  
 MOTOR FUELS SECTION  
 www.revenue.alabama.gov

SUBT: MFCO  
 Revised 10/11

## Monthly Tax Return of State Administered County Taxes on Gasoline and Motor Fuels

DISTRIBUTOR'S NAME		
ADDRESS		
CITY	STATE	ZIP

FEIN / SSN \_\_\_\_\_ (FOR OFFICE CN USE ONLY) \_\_\_\_\_

ALABAMA MOTOR FUELS LICENSE NO. \_\_\_\_\_ MONTH OF \_\_\_\_\_, \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_ TELEPHONE NO. (\_\_\_\_\_) \_\_\_\_\_

Check here if new address     Check here for EFT Payment     Check here if Amended Return

Column 1 COUNTY	Column 2 TAXABLE GASOLINE GALLONS	Column 3 TAXABLE MOTOR FUELS GALLONS	Column 4 TOTAL TAXABLE GALLONS (Col. 2 + Col. 3)	Column 5 RATE PER GALLON	Column 6 GROSS TAX DUE (Col. 4 X Col. 5)	Column 7 INTEREST	Column 8 PENALTY <i>(Instructions on back)</i>	Column 9 AUTHORIZED CREDIT <i>(Attach credit letter)</i>	Column 10 TOTAL DUE (Cols. 6 + 7 + 8 - Col. 9)
BULLOCK				\$ .03					
LOWNDES				\$ .02					
<b>REMITTANCE DUE (one check for all amounts due)</b>									

This return and any remittance due must reach the Alabama Department of Revenue no later than the 20th day of the month next succeeding the month of activity for which this return is filed for gasoline or any substitutes thereof and motor fuel sold, distributed, or withdrawn from storage in the above counties.

**AFFIDAVIT MUST BE EXECUTED**

**UNDER PENALTIES OF PERJURY**, I declare that I have examined this return and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete.

Affiant Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Subscribed and sworn to before me on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Signature of Notary Public \_\_\_\_\_ My commission expires \_\_\_\_\_, \_\_\_\_\_

Make check payable to: **Alabama Department of Revenue**  
**(Form MFT-V must be submitted with payment, unless payment is made electronically.)**

Mail to: **Alabama Department of Revenue**  
**Motor Fuels Section**  
**P.O. Box 327540**  
**Montgomery, AL 36132-7540**

Telephone Number: (334) 242-9608

Fax Number: (334) 242-1199

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

*A monthly return must be filed on or before the 20th of each month following the month of activity.*

## INSTRUCTIONS

- COLUMN 1 Complete this form for each county listed in which you conducted business.
- COLUMN 2 Enter total taxable gallons of gasoline or any substitutes thereof. See exemptions below.
- COLUMN 3 Enter total taxable gallons of motor fuel or any substitutes thereof. See exemptions below.
- COLUMN 4 Enter total taxable gallons (add columns 2 and 3).
- COLUMN 5 Tax rate of each county is indicated.
- COLUMN 6 Enter gross tax due (multiply column 4 by column 5).
- COLUMN 7 Enter interest due. Compute interest on the tax entered in column 6. Tax due on delinquent returns is subject to an interest charge as established in Section 40-1-44(a), **Code of Alabama 1975**. Call (334) 242-9608 for the applicable rate.
- COLUMN 8 Multiply the tax due in column 6 by 25% penalty.
- COLUMN 9 Deduct only credits authorized by the Alabama Department of Revenue. Attach a copy of authorization.
- COLUMN 10 Enter total of tax, penalty, and interest due (add columns 6 through 8, subtract column 9).

ACT	COUNTY	TAX EXEMPTION CODES
87-100	Bullock	A, B, C, D, E
87-620	Lowndes	A, B, C, D, E

### Explanation of Exemption Codes

- A. Kerosene oil, fuel oil, or crude oil used for lighting, heating, or industrial purposes.
- B. Such motor fuels sold to the State of Alabama or any agency thereof, or county governing agencies, municipalities, and boards of education.
- C. Sale of gasoline or motor fuel in interstate commerce.
- D. Alabama located refineries using gasoline or motor fuel in the manufacturing process, or federal permit holders who blend motor fuels under the federal law and statutes and who pay the federal excise tax on such motor fuels directly to the federal government, when holders of the permit use gasoline in this state in the blending process.
- E. Such motor fuel sold for use off the highways of this state.
- F. Such motor fuels sold to the State of Alabama or any agency thereof, or county governing agencies, municipalities, boards of education, National Guard Armories, and the federal government or any agency thereof.