

Instructions For Form B&L: MFT-EXPR

Motor Fuel Exporter Monthly Fuel Tax Return

General Information

The Exporter Monthly Return must be filed by those licensees exporting motor fuels from Alabama to another state. This return is due on or before the 20th day of the month following the period covered. A failure to timely file penalty will be charged if the return is late which is 10% of the total tax due or \$50, whichever is greater. If the due date for the return or payment falls on a weekend or state holiday, then the return or payment is due on the next business day.

A licensed exporter shall remit destination state tax due on motor fuels removed at a terminal rack to the supplier of the motor fuel unless the destination state's law prohibits the collection of the destination state tax. If the destination state tax cannot be charged then the Alabama fuel excise tax will be charged to the exporter.

If a refund is due, then the return will serve as a petition for refund. If a tax liability is due, then the payment is due on or before the 20th day of the month following the period covered. A failure to timely pay penalty will be charged if the payment is late which is 10% of the tax due. The tax liability must be paid and cannot be netted against the refund. The refund will not be processed until the licensed exporter submits to the department the documentation proving to the department that the other state(s) taxes were paid.

Instructions

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

Section 1 – Refund Calculation

Line 1 – In the appropriate column, report the net gallons exported with Alabama tax paid which is from Schedule 7B.

Line 2 – In the appropriate column, report the net gallons of diversions from Alabama to another state which is from Schedule 11A.

Line 3 – Add line 1 and line 2 to calculate net gallons to be refunded.

Line 4 – Tax rates by fuel type.

Line 5 – Multiply line 3 by line 4 to calculate the amount to be refunded.

Section 2 – Tax Due Calculation

Line 6 – In the appropriate column, report the net gallons diverted into Alabama which is from Schedule 11B.

Line 7 – Tax rates by fuel type.

Line 8 – Multiply line 6 by line 7 to calculate total tax due.

Line 9 – If the return is not filed on or before the 20th of the month following the period covered, then calculate the late file penalty at the rate of 10% of the tax due (Line 8) or \$50, whichever is greater. If the total tax due for all taxes is over \$500, then use the 10% penalty rate for the tax due in each column. If the total tax due is under \$500, then add the \$50 penalty in Column A only.

Line 10 – If the payment is not submitted on or before the 20th of the month following the period covered, then calculate the late payment penalty at the rate of 10% of the tax due for each column.

Line 11 – Enter the applicable interest based on the tax due.

Line 12 – Add lines 8, 9, 10, and 11 to calculate the tax due for each column.

Line 13 – Add the totals for each column from line 12 to calculate the total tax due for all the tax types. Pay this amount. Payments over \$750 must be paid electronically.