



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
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Assistant Commissioner

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Deputy Commissioner

NOTICE

LUBRICATING OIL PERMIT HOLDERS

Effective October 1, 2012, taxpayers who file the monthly lubricating oil tax returns will be required to file the returns electronically as mandated by the Department of Revenue's Rule 810-8-1-.53. Beginning with the October 2012 returns that are due November 20, 2012, taxpayers will no longer be allowed to file the returns on paper but will be required to file them electronically using the Department's internet portal called My Alabama Taxes, or MAT. The internet link to access MAT is <https://myalabamataxes.alabama.gov/>.

Once you access MAT you will need to register. The link to register is located to the right of the "Login" button on MAT's home page. In order to register, you will need your account number, sign-on id, and access code. The sign-on id and access code are only used once and that is during the registration process. If you do not know your sign-on id and access code, you can contact the Motor Fuels Section at the address or telephone number shown below. If you are already registered for another tax type in MAT, you can click on the link "Add Access to Another Account" and add the lubricating oil tax as one of your tax types.

If you are going to pay electronically using MAT, some financial institutions require a Debit Block ID so that payments can be accepted. The Debit Block ID for the Department of Revenue is ADORCCD000. Please furnish this ID to your financial institution so payments made through MAT will be accepted.

Rule 810-8-1-.53 also provides that under certain circumstances a waiver to be exempt from filing the lubricating oil tax returns electronically can be granted. A request for waiver must be submitted to the Motor Fuels Section and must contain the business name and address, account number, and the reason(s) why you cannot file the lubricating oil tax returns electronically.

Please feel free to contact the Motor Fuels Section with any questions.

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