



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

September 5, 2014

**MICHAEL E. MASON**  
Assistant Commissioner

**JOE W. GARRETT, JR.**  
Deputy Commissioner

**CURTIS E. STEWART**  
Deputy Commissioner

## NOTICE

### THE ANNUAL WHOLESALE OIL LICENSE FEE RETURN

The annual wholesale oil license fee return is due on October 14, 2014. The wholesale oil license fee return (B&L:MFT-WOLF) can be viewed from the department's website at <http://revenue.alabama.gov/motorfuels/mfforms.cfm>.

Please note that due to mandatory electronic filing, all returns must be filed through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov> and any wholesale oil license fee liability exceeding \$750 must be paid electronically.

Transmix is not taxable for the Wholesale Oil License/Import Fee. Diesel fuel exported from this state for which proof of export is available in the form of a terminal issued shipping document shall not be subject to the Wholesale Oil/Import License Fee. Section 40-17-174(e), Code of Alabama 1975, provides an exemption from the wholesale oil license fee for biodiesel sold to a licensed supplier when delivered to a terminal.

If you have any questions concerning this notice, please contact our office at the address, telephone number, or email address shown below.

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