General Information
The Wholesale Oil/Import License Fee annual return must be filed by Alabama Suppliers, Permissive Suppliers, and Importers. The fee is due on all gallons of diesel fuel sold at the terminal rack in Alabama except diesel fuel exported from Alabama for which proof of export is available in the form of a terminal issued shipping document. The fee is due on all diesel fuel imported (other than by bulk transfer) into Alabama. Diesel fuel includes undyed diesel fuel, dyed diesel fuel, undyed kerosene, dyed kerosene, biodiesel, and any other liquid sold for use as or used as a motor fuel in a diesel-powered engine, except transmix. Transmix is not taxable for the wholesale oil/import license fee.

This annual return must be filed and the payment must be made by October 14th of each year. If the report is not filed timely, then a delinquent penalty of 10% of the tax due or $50, whichever is greater, will be assessed. If the payment is not submitted timely, then a delinquent penalty of 1% per month will be assessed. If October 14th falls on a weekend or holiday, then the report and payment are due the next business day.

Instructions
Report the diesel fuel products in the appropriate columns based on diesel product type. The columns are Undyed Diesel Fuel (Product Codes 150, 154, 160, 161, 167, 282, 283, 285, 960), Dyed Diesel Fuel (Product Codes 153, 226, 227, 228, 231), Undyed Kerosene (Product Code 142, 145, 147), Dyed Kerosene (Product Code 072, 073, 074), and Special Fuels (Undyed Biodiesel – 170, Dyed Biodiesel – 171). The diesel product codes that are reported on the Wholesale Oil/Import License Fee annual return. After the Wholesale Oil/Import License Fee annual return is filed, we will cross check the information to the Supplier/Permissive Supplier return and the Importer return. Please enter whole gallon amounts. (An Alabama Licensed Supplier is deemed a Permissive Supplier for any transactions that occur at a terminal rack outside of Alabama in which the product destination is Alabama.)

Line 1. To be completed by Supplier Only – In the appropriate column, enter the number of gallons of diesel fuel product sold across the rack at a terminal in Alabama.

Line 2. To be completed by the Permissive Supplier/Supplier Only – In the appropriate column, enter number of gallons of diesel fuel product which the Permissive Supplier/Supplier collected the Wholesale Oil/Import license fee at a terminal outside of Alabama.

Line 3. To be completed by the Importer Only – In the appropriate column, enter the number of gallons of diesel fuel product imported into Alabama by the Importer.

Line 4. Gallons on which the fee is due. (Add Lines 1, 2, and 3.)

Line 5. To be completed by Supplier Only – In the appropriate column, enter the number of gallons of diesel fuel product for which proof of export is available on a terminal issued shipping document.

Line 6. To be completed by the Importer Only – Gallons imported in which the Wholesale Oil/Import License fee was paid to the Permissive Supplier/Supplier.

Line 7. To be completed by Supplier Only – In the appropriate column, enter the number of gallons of biodiesel received by the licensed supplier at the terminal where the licensed supplier paid the fee. This line allows the Suppliers to receive a credit for the fee paid on purchases.

Line 8. To be completed by the Initial Importer Only – In the appropriate column, enter the number of gallons of biodiesel sold directly to a licensed supplier at the terminal. This only applies to the initial importer who is responsible for collecting the fee upon import of the biodiesel.

Line 9. Subtract Lines 5, 6, 7, and 8 from Line 4 to calculate the gallons on which the fee is due. The amount on Line 9 should never be a negative figure.

Line 10. Fee rate per gallon.

Line 11. Multiply Line 9 by Line 10 and enter the amount in the appropriate columns.

Line 12. If the report is not filed by the due date, then calculate the late file penalty at the rate of 10% of the fee due (Line 11) or $50, whichever is greater.

Line 13. If the payment is not submitted by the due date, then determine the number of months or fraction thereof that the return has been delinquent. Multiply that number by 1% to determine the percentage for the failure to timely pay penalty (not to exceed 25%). Multiply Line 11 by the percentage to calculate the failure to timely pay penalty and enter the amount in the appropriate column.

Line 14. Enter the applicable interest based on the fee due.

Line 15. Add Lines 11, 12, 13, and 14 to calculate the total fee due for each column.

Line 16. Add the totals for each column from Line 15 to calculate the total fee due for all the diesel product types. Pay this amount. Payments over $750 must be paid electronically.