



ALABAMA DEPARTMENT OF REVENUE

BUSINESS & LICENSE TAX DIVISION

MOTOR FUELS SECTION

P. O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608 • Fax (334) 242-1199

https://revenue.alabama.gov

Alabama Motor Fuel Excise Tax License Application

PLEASE READ INSTRUCTIONS PRIOR TO COMPLETING APPLICATION

PLEASE PRINT IN INK OR TYPE

A. APPLICANT INFORMATION

Form section A: APPLICANT INFORMATION. Fields include LEGAL BUSINESS OR CORPORATION NAME, FEIN / SSN, TRADE NAME OR DBA, FEDERAL CERTIFICATE OF REGISTRY NUMBER, CONTACT PERSON, TELEPHONE NUMBER, FAX NUMBER, and E-MAIL ADDRESS.

B. ADDRESS INFORMATION

Form section B: ADDRESS INFORMATION. Fields include PHYSICAL LOCATION, CITY, STATE, ZIP CODE, MAILING ADDRESS, and ADDRESS FOR BUSINESS RECORDS.

C. LICENSE INFORMATION (Attach additional pages if necessary.)

Check each license for which you are applying:

- Supplier, Importer, Terminal Operator, Motor Fuel Transporter, Aviation Fuel Purchaser, Permissive Supplier, Exporter, Blender, Distributor.

Enter 6 digit Entity Number assigned by the Secretary of State's Office, if applicable.

You must have an entity number to submit this application, except for sole proprietorship or general partnership.

D. TYPE OF BUSINESS OWNERSHIP

- Sole-Owner, Domestic Corporation, Foreign Corporation, General Partnership, Limited Partnership, Limited Liability Partnership, Limited Liability Company, Other (Specify).

State of Incorporation: Date of Incorporation:

If LLC, have you elected to be taxed as a corporation under federal income tax laws? Yes No. If yes, please attach a copy of IRS election form 8832.

Corporation: provide all corporate officers. Partnership: provide all partners. Sole Proprietorship: provide owner.

All Others: provide all general partners, members, or managers. (Attach additional pages if necessary.)

Form section D: TYPE OF BUSINESS OWNERSHIP. Multiple rows for owner information including FULL LEGAL NAME, TITLE, FEIN / SSN, HOME ADDRESS, CITY, STATE, and ZIP CODE.

**E. PRODUCT INFORMATION**

Check the type(s) of product you will be handling:

- 150 – #1 Fuel Oil                       125 – Aviation Gasoline                       130 Aviation Jet Fuel                       122 – Blending Components
- 124 – Gasohol                       065 – Gasoline                       228 – Diesel - Dyed                       160 – Diesel - Undyed
- 170 – Biodiesel - Undyed                       072 – Kerosene - Dyed                       142 – Kerosene - Undyed                       100 – Transmix
- Other – Product Code: \_\_\_\_\_ Product Type: \_\_\_\_\_

**F. MOTOR FUEL PURCHASE/RECEIPT INFORMATION** (Attach additional pages if necessary.)

Provide the following information on all suppliers and distributors from whom you will purchase motor fuel. Suppliers must list all exchange partners from whom you will receive motor fuel from inside the terminal transfer system.

SUPPLIER/DISTRIBUTOR: NAME	POINT OF ORIGIN		POINT OF DESTINATION		PRODUCT CODE
	CITY	STATE	CITY	STATE	

EXCHANGE PARTNER: NAME	POINT OF ORIGIN		POINT OF DESTINATION		PRODUCT CODE
	CITY	STATE	CITY	STATE	

**G. TERMINAL OPERATOR INFORMATION** (If you own, operate, or otherwise control a terminal, you **must** complete this section.)

Will you maintain motor fuel storage and distribution facilities to which a terminal control number has been assigned by the IRS?

- Yes     No    If yes, you **must** complete Section P – Storage Facility Information.

**H. REFINERY INFORMATION** (Attach additional pages if necessary.)

If you own, operate, or otherwise control facilities with petroleum-refining capabilities in Alabama you **must** complete this section.

1. REFINERY STREET ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

2. Provide the product code and estimated number of gallons for each product you plan to refine monthly:

PRODUCT CODE	GALLONS	PRODUCT CODE	GALLONS	PRODUCT CODE	GALLONS

**I. SUPPLIER INFORMATION** (Important: all suppliers **must** complete Section P – Storage Facility Information.)

If you are applying for a supplier's license or permissive supplier's license, you **must** complete this section.

**As a supplier or permissive supplier you will be set up to file the annual Wholesale Oil License/Import License Fee.**

1. Are you a position holder at a terminal in Alabama?

- Yes     No    If no, how do you qualify as a supplier? \_\_\_\_\_

2. Will you receive motor fuel through a two-party exchange agreement?

- Yes     No    If yes, you **must** complete Section F – Motor Fuel Purchase/Receipt Information.

3. Will you only have transactions within the bulk transfer terminal system such as a pipeline?

- Yes     No

4. Estimated quantity of fuel sold each month at the terminal rack:

Gasoline: \_\_\_\_\_ Diesel Fuel: \_\_\_\_\_  
 Aviation Gas: \_\_\_\_\_ Jet Fuel: \_\_\_\_\_

**J. BLENDER INFORMATION** (Attach additional pages if necessary.)

If you will blend petroleum products in Alabama, you **must** complete this section.

What is the estimated number of gallons of product you will blend each month? Gasoline: \_\_\_\_\_ Diesel Fuel: \_\_\_\_\_

BLENDING SITE PHYSICAL ADDRESS	CITY	STATE	ZIP CODE	TANK CAPACITY (GALLONS)
		AL		

Provide a complete description of your blending operation:

**K. DISTRIBUTOR INFORMATION** (If you are applying for a distributor's license, you **must** complete this section and Section F.)

- Will you import motor fuel into Alabama from a permissive supplier?  
 Yes  No If yes, you **must** complete Section M – Importer Information.
- Will you export motor fuel from Alabama?  
 Yes  No If yes, you **must** complete Section L – Exporter Information.
- Will you purchase motor fuel for resell from a supplier at a terminal in Alabama?  
 Yes  No
- Will you purchase motor fuel for resell from a licensed distributor in Alabama?  
 Yes  No
- Estimated quantity of fuel purchased in Alabama each month.  
 Gasoline: \_\_\_\_\_ Diesel Fuel: \_\_\_\_\_  
 Aviation Gas: \_\_\_\_\_ Jet Fuel: \_\_\_\_\_

**L. EXPORTER INFORMATION** (Attach additional pages if necessary)

(If you plan to export motor fuel from Alabama, you **must** complete this section.)

- Which mode of transportation will you use to export from Alabama? (Check all that apply.)  
 Transport Vehicle  Railroad Tank Car  Other \_\_\_\_\_
  - Will you purchase motor fuel from a licensed supplier and/or distributor?  
 Yes  No
  - Will you export motor fuel from a bulk plant?  
 Yes  No
  - List the state(s) to which you plan to export motor fuel and the License or Registration Number for each of those state(s):
- | STATE | LICENSE/REGISTRATION NUMBER | STATE | LICENSE/REGISTRATION NUMBER | STATE | LICENSE/REGISTRATION NUMBER |
|-------|-----------------------------|-------|-----------------------------|-------|-----------------------------|
| 1.    |                             | 3.    |                             | 5.    |                             |
| 2.    |                             | 4.    |                             | 6.    |                             |
- Estimated quantity of fuel exported out of Alabama each month.  
 Gasoline: \_\_\_\_\_ Diesel Fuel: \_\_\_\_\_  
 Aviation Gas: \_\_\_\_\_ Jet Fuel: \_\_\_\_\_

**M. IMPORTER INFORMATION** (Attach additional pages if necessary)

(If you plan to import motor fuel into Alabama, you **must** complete this section.)

**As an importer you will be set up to file the annual Import License Fee.**

- Will you import motor fuel that you receive from a permissive supplier?  
 Yes  No If yes, you will be required to be licensed as an importer and report monthly.
  - Do you plan to import motor fuel from a bulk plant or some other non-terminal storage located in another state?  
 Yes  No If yes, you will be required to be licensed as an importer and report monthly.
  - Do you plan to import motor fuel acquired at an out-of-state terminal from a supplier who will not precollect the Alabama tax?  
 Yes  No If yes, you will be required to be licensed as an importer and pay the Alabama tax on or before the third day after the fuel is imported.
  - What mode of transportation will you use to import into Alabama? (Check all that apply.)  
 Transport Vehicle  Railroad Tank Car  Other \_\_\_\_\_
  - List the state(s) from which you plan to import motor fuel and the License or Registration Number for each of those state(s):
- | STATE | LICENSE/REGISTRATION NUMBER | STATE | LICENSE/REGISTRATION NUMBER | STATE | LICENSE/REGISTRATION NUMBER |
|-------|-----------------------------|-------|-----------------------------|-------|-----------------------------|
| 1.    |                             | 3.    |                             | 5.    |                             |
| 2.    |                             | 4.    |                             | 6.    |                             |
- Estimated quantity of fuel imported into Alabama each month.  
 Gasoline: \_\_\_\_\_ Diesel Fuel: \_\_\_\_\_  
 Aviation Gas: \_\_\_\_\_ Jet Fuel: \_\_\_\_\_

**N. MOTOR FUEL TRANSPORTER INFORMATION** (If you plan to transport motor fuel, you **must** complete this section.)

1. Will you transport motor fuel for hire? (Check all that apply.)

- For import into Alabama     For export from Alabama     From point to point within Alabama

2. What mode of transportation will you use? (Check all that apply.)

- Marine Vessel     Transport Vehicle     Railroad Tank Car     Other \_\_\_\_\_

**O. AVIATION FUEL PURCHASER**

An aviation fuel purchaser license is required to purchase aviation fuels at the aviation gasoline and jet fuel rates.

Estimated quantity of fuel purchased from supplier(s) each month:

Aviation Gasoline: \_\_\_\_\_ Jet Fuel: \_\_\_\_\_

**P. STORAGE FACILITY INFORMATION** (Attach additional pages if necessary)

Complete the following for motor fuel storage facilities you own and/or lease. (Include facilities that are currently not in use.)

**OWN:**

TERMINAL CONTROL NUMBER (IF FUEL IS STORED AT A TERMINAL)	PHYSICAL LOCATION (STREET ADDRESS, CITY, STATE)	HOW WILL MOTOR FUEL BE RECEIVED? (EXPLAIN)	PRODUCT CODE	STORAGE CAPACITY (GALLONS)

**LEASE:**

TERMINAL CONTROL NUMBER (IF FUEL IS STORED AT A TERMINAL)	PHYSICAL LOCATION (STREET ADDRESS, CITY, STATE)	HOW WILL MOTOR FUEL BE RECEIVED? (EXPLAIN)	PRODUCT CODE	STORAGE CAPACITY (GALLONS)

**Q. TAX PRE-COLLECTION AGREEMENT** (Permissive Suppliers **must** complete this section.)

I agree to collect the taxes due to the State of Alabama on Motor Fuel that has Alabama as its destination state and that was removed from a terminal located in another state.

AUTHORIZED REPRESENTATIVE'S NAME (PLEASE PRINT OR TYPE)		TITLE
AUTHORIZED REPRESENTATIVE'S SIGNATURE		DATE
TELEPHONE NUMBER (    )	FAX NUMBER (    )	E-MAIL ADDRESS

**R. CERTIFICATION – ALL APPLICANTS MUST COMPLETE THIS SECTION**

I certify that I have read this application and know and understand its contents and that all the information herein is true and accurate. I understand it is unlawful to knowingly make a false statement on the application and that any violation may be prosecuted.

AUTHORIZED REPRESENTATIVE'S NAME (PLEASE PRINT OR TYPE)		TITLE
AUTHORIZED REPRESENTATIVE'S SIGNATURE		DATE
TELEPHONE NUMBER (    )	FAX NUMBER (    )	E-MAIL ADDRESS

Failure to answer all questions, provide the requested documents or remit the appropriate license fee(s) will constitute cause for rejection of your application by the Alabama Department of Revenue.

**License Fees**

Supplier .....	\$200	Importer .....	\$100
Permissive Supplier .....	\$ 0	Blender .....	\$ 0
Terminal Operator .....	\$ 0	Distributor .....	\$ 50
Exporter .....	\$100	Aviation Fuel Purchaser .....	\$200
Transporter .....	\$ 50		

Separate licenses are required for each activity other than a supplier.

FOR OFFICE USE ONLY		
Required bond amount \$ _____	_____	_____
	Manager, Motor Fuels Section	Date
_____	License Number	
<b>License(s) will be issued only when bond is posted and approved.</b>		