Instructions For Form B&L: MFT-BLDR

Motor Fuel Blender Monthly Fuel Tax Return

General Information

The Blender Monthly Return must be filed by blenders licensed in Alabama. The blender must report and pay on any un-taxed product that is blended with tax-paid gasoline and diesel fuel.

This return is due on or before the 20th day of the month following the period covered. If the return 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 10% of the tax due will be assessed. 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.

Instructions

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

Summary

Line 1 – In Column A, report the total net gallons of un-taxed product blended with gasoline.

Line 2 – In Column B, report the total net gallons of un-taxed product blended with diesel fuel.

Line 3 – Tax rates by fuel type.

Line 4 – For Column A, multiply line 1 by line 3 and enter the tax due amount. For Column B, multiply line 2 by line 3 and enter the tax due amount.

Line 5 – If the return is not filed by the 20th day of the month following the period covered, then calculate the late file penalty at the rate of 10% of the tax due (Line 4) 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 6 – If the payment is not submitted by the 20th day 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 7 – Enter the applicable interest based on the tax due.

Line 8 – Add lines 4, 5, 6, and 7 and enter in the appropriate columns.

Line 9 – Add the totals for each column from line 8 to calculate the total tax due for all the tax types. Pay this amount. Payments over $750 must be paid electronically.