

Instructions For Form B&L: MFT-3DV

Motor Fuel Importer Three Day Payment Voucher

General Information

The Motor Fuel Importer Three Day Payment Voucher must be submitted by the licensed importer who imports gallons of fuel from the bulk transfer/terminal system in another state in which the Alabama fuel excise tax was not pre-collected.

The voucher and payment are due on or before the 3rd day following the importation of the motor fuels. If the due date falls on a weekend or state holiday, then the voucher and payment are due on the next business day. If the payment is not submitted on or before the 3rd day following the importation of the motor fuels, then a delinquent penalty of 10% of the tax due will be assessed.

Instructions

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

Line 1 – In the appropriate column, enter the amount of net

gallons that were imported from the bulk transfer/terminal system in another state in which the Alabama fuel tax was not pre-collected.

Line 2 – Tax rates by fuel type.

Line 3 – Multiply line 1 by line 2 to calculate the tax due and enter the amounts in the appropriate column.

Line 4 – If the payment is not submitted on or before the 3rd day following the importation of the motor fuels, then calculate the late payment penalty at the rate of 10% of the tax due for each column.

Line 5 – Enter the applicable interest based on the tax due.

Line 6 – Add lines 3, 4, and 5 to calculate the tax due and enter the amount in the appropriate column.

Line 7 – Add the totals for each column from line 6 to calculate the total tax due for all the tax types. Pay this amount. Payments over \$750 must be paid electronically.