

ALABAMA DEPARTMENT OF REVENUE
Instructions For Form B&L: MFT-BTR
Motor Fuel Back Up Tax Report

B&L: MFT-BTR-INS
3/12

General Information

The Back-Up Tax Report must be filed when tax needs to be remitted on non-taxed motor fuel that was sold or consumed for taxable purposes, taxable motor fuel that was used for taxable purposes on which an exemption or refund was allowed, aviation gasoline or jet fuel taxed at the aviation or jet fuel rates is used for purposes other than for fuel in an aircraft, or for any other reason.

The report is only to be filed when there is reportable activity. An explanation should be attached to the report to state the reason that the report is being filed.

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 gallons of non-taxed fuel that was sold or consumed for taxable purposes.

Line 2 – In the appropriate column, enter the amount of gallons of taxable fuel used for taxable purposes on which an exemption or refund was allowed.

Line 3 – In the appropriate column, enter the amount of gallons of aviation gasoline or jet fuel that was used other than for fuel in an aircraft.

Line 4 – In the appropriate column, enter the amount of gallons for any other reason in which the fuel tax should have been remitted.

Line 5 – Add lines 1, 2, 3, and 4 to calculate the total gallons and enter in the appropriate column.

Line 6 – Tax rates by fuel type.

Line 7 – Multiply line 5 by line 6 to calculate the tax due and enter in the appropriate column.

Line 8 – Add the totals for each column from line 7 to calculate the total tax due for all the tax types. Pay this amount. Payments over \$750 must be paid electronically.