



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

B&L: MFT-PRC
1/12

MOTOR FUELS SECTION

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

Credit Card Issuer Petition for Refund
For Gasoline and Diesel Fuel Purchases by Licensed Exempt Entities

NAME		QUARTER ENDING
ADDRESS		FEIN
CITY	STATE	ZIP
CONTACT PERSON		TELEPHONE NUMBER ()
<input type="checkbox"/> Check here if new address	E-MAIL ADDRESS	

TAX REFUND CALCULATION:

- Total gallons billed to licensed exempt entities without the excise tax (*round to whole gallons*)
- Excise tax rate
- Refund total (*line 1 multiplied by line 2*)

	Gasoline	Undyed Diesel
1. Total gallons billed to licensed exempt entities without the excise tax (<i>round to whole gallons</i>)		
2. Excise tax rate	X \$0.16	X \$0.19
3. Refund total (<i>line 1 multiplied by line 2</i>)		

I declare under the penalties of perjury that this claim has been examined by me and to the best of my knowledge and belief is true and correct, and that the number of gallons claimed were billed to the licensed exempt entities without the state excise tax, and that said petitioner is entitled to such refund under the provisions of Section 40-17 -329(f).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the credit card issuer for a period of six years and must be made available to the Alabama Department of Revenue or its authorized agents upon request. The statute of limitations is two years from the date the credit card purchase was made by the licensed exempt entity. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include any purchases for any other period. A listing of purchases must be attached stating the date of the credit card purchase made by the licensed exempt entity, the licensed exempt entity name, exempt license number, vendor name and location, invoice number, product type, and number of gasoline and/or undyed diesel fuel gallons. Please see instructions for further details.

Instructions for Preparing Credit Card Issuer Petition for Refund (Form B&L: MFT-PRC)

WHO MAY FILE. A credit card issuer who bills an licensed exempt entity as listed in Section 40-17-329(e) without the state excise tax for gasoline and/or undyed diesel fuel purchased by a licensed exempt entity at a fixed retail pump available to the public with the issuer's credit card.

WHEN TO FILE. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include any purchases for any other period. The statute of limitations for filing a refund is within two (2) years from the date that the fuel was purchased by the exempt entity using the issuer's credit card.

WHERE TO FILE. The claim must be filed with the Alabama Department of Revenue, Business & License Tax Division, Motor Fuels Section, P.O. Box 327540, Montgomery, AL 36132-7540.

TAX REFUND CALCULATION.

1. Enter the total number of gasoline and/or undyed diesel fuel gallons billed to the licensed exempt entity without the excise tax.
2. The state excise tax rate on gasoline is \$.16 and on diesel fuel is \$.19.
3. Multiply the total number of gallons by the excise tax rate to compute the refund total.

DOCUMENTATION REQUIRED. A listing/report of purchases by licensed exempt entities must be attached to the petition for refund. The listing/report must include the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, exempt license number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.

APPEAL PROCEDURES. According to Section 40-2A-7, *Code of Alabama 1975*, you may appeal a denial of this claim within two years of written notice of denial by filing a notice of appeal with the Administrative Law Division, P.O. Box 320001, Montgomery, AL 36132-0001. You have the option of appealing to the Circuit Court in Montgomery County, Alabama, or to the Alabama Circuit Court of the county in which you reside or have a principal place of business. Please provide a copy of the appeal to this office.

PENALTIES. Any applicant who willfully files an inaccurate petition or false claim for a refund shall be subject to a penalty of 100 percent (100%) of the refund claimed, plus interest.

TAXPAYER ASSISTANCE. If you need further information or have any questions, please contact the Motor Fuels Section at (334) 242-9608.