



ALABAMA DEPARTMENT OF REVENUE

BUSINESS & LICENSE TAX DIVISION

MOTOR FUELS SECTION

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

B&L: DRRR

7/15

Claim For Diesel Fuel Tax Refund – Reduced Rates

(NO GASOLINE ALLOWED)

NAME, ADDRESS, CITY, STATE, ZIP CODE, QUARTER ENDING, FEIN OR SSN, PHONE NUMBER, CONTACT PERSON, EMAIL ADDRESS, Check Here If New Address

INDICATE TYPE OF OFF-ROAD BUSINESS:

- Maritime Vessels, Railroad Locomotives, Treatment or Preservation of Wood Products, Tractors Used for Agricultural Purposes

Attach a list of all off-road vehicles or equipment which you own/rent. NOTE: Vehicles or equipment may not be designated as both on-road and off-road.

TAX REFUND COMPUTATION:

Table with 4 rows: 1. Total gallons of undyed diesel fuel purchased during the quarter, 2. Total gallons of undyed diesel fuel purchased which was used off-road for which a refund is claimed, 3. Rate of tax refund (Effective Oct. 1, 2004), 4. Amount of refund claimed.

SALES TAX COMPUTATION:

Table with 4 rows: 5. Cost of Fuel Refunded, 6. State Sales Tax Rate (4% of Cost of Fuel), 7. Total Sales Tax Due, 8. Net Refund Due

INSPECTION FEE COMPUTATION:

Table with 4 rows: 9. Total gallons of undyed diesel fuel purchased which was used off-road for which a refund is claimed, 10. Inspection Fee Rate (\$0.00025 per gallon), 11. Inspection Fee Due, 12. Net Excise Tax Refund

Sales Tax Remitted to Alabama Department of Revenue: Yes (Account No. \_\_\_\_\_) No

I declare under 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 shown in Item 2 does not exceed the total number of gallons of undyed diesel fuel on which I am legally entitled, under the laws of the State of Alabama, to a refund of the State excise tax paid under the provisions of Section 40-17-325, Code of Alabama 1975.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title or Position: \_\_\_\_\_

Any applicant for the refund of taxes who willfully files an inaccurate petition or false claim for a refund shall be subject to a penalty of 100% of the refund claimed, plus interest. Records to clearly substantiate this petition must be maintained by the applicant for a period of six years and must be made available to the Alabama Department of Revenue or its authorized agents upon request. \*FAILURE TO SUBMIT INVOICES ACCEPTABLE TO THE ALABAMA DEPARTMENT OF REVENUE OR TO COMPLETE ALL THE QUESTIONS WILL RESULT IN THIS CLAIM BEING RETURNED TO YOU.



ALABAMA DEPARTMENT OF REVENUE  
Instructions For Preparing Form B&L:DRRR  
Claim For Diesel Fuel Tax Refund

**WHO MAY FILE.** Any entity that qualifies for reduced rates in Act 2015-054 who has purchased undyed diesel fuel tax-paid and used the diesel fuel in designated off-road vehicles, other off-road equipment or wood preservation.

**WHEN TO FILE.** Only one claim per quarter may be filed by any taxpayer. The statute of limitations for filing for a refund is within two (2) years from the date the diesel fuel was purchased.

**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 COMPUTATION.**

1. Enter the total gallons of undyed diesel fuel purchased during the quarter. These gallons must be supported by copies of invoices.
2. Enter the total gallons upon which this refund claim is based. All withdrawals of undyed diesel fuel for off-road use must be listed on the back of the claim for refund form.
3. The state excise tax on diesel fuel is \$0.19 per gallon, effective Oct. 1, 2004.
4. Multiply the number of tax-paid gallons used off-road by \$0.19 to compute the total refund due.

**SALES TAX COMPUTATION.**

5. Enter the cost of the fuel on which the excise tax is being refunded.
6. The state sales tax rate is \$0.04.
7. Multiply the cost of the fuel by \$0.04 to compute the state sales tax due.
8. Subtract the sales tax due from the amount of excise tax refund claimed to compute the net refund amount due.

**INSPECTION FEE COMPUTATION:**

9. Enter the number of gallons of undyed diesel fuel (from line 2) purchased which was used off-road.
10. Inspection Fee rate for undyed diesel fuel is \$0.00025 per gallon.

11. Inspection Fee Due. (Line 9 multiplied by line 10.)

12. Net Excise Tax Refund. (Line 4 minus line 7 and minus line 11.)

**DOCUMENTATION REQUIRED.** Copies of purchase invoices indicating the fuel type and amount of tax paid must be included when filing a claim for refund. In addition, the following information must be provided with each claim:

- Date fuel was withdrawn from storage and placed in off-road vehicle or equipment;
- List of off-road equipment showing type of equipment, for example, vessel, locomotive, etc.; and equipment identification number; and
- Number of gallons placed in off-road vehicle or equipment, or used for wood preservation.

**APPEAL PROCEDURES.** According to Section 40-2A-7, *Code of Alabama 1975*, you may appeal a denial of this claim within two years of the written notice of denial by filing a notice of appeal with the Alabama Tax Tribunal, 2 North Jackson Street, Suite 301, Montgomery, AL 36104. 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.

**SIGNATURES.** If the company is individually owned, this form must be signed by the owner. If the company is a partnership, this form must be signed by a partner. If the company is a corporation, this form must be signed by a corporate officer along with the officer's title.

**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 concerning this claim for refund, please contact the Motor Fuels Section at (334) 242-9608.