



ALABAMA DEPARTMENT OF REVENUE
 BUSINESS & LICENSE TAX DIVISION
 MOTOR FUELS SECTION

B&L: MFT-PRLU
 5/16

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

Loss of Taxable Fuel Petition For Refund
 For Losses and Contamination of Motor Fuel as Listed in Section 40-17-329(j)

| | | |
|----------------|-------|-------------------------|
| NAME | | LICENSE NUMBER |
| ADDRESS | | FEIN |
| CITY | STATE | ZIP |
| CONTACT PERSON | | TELEPHONE NUMBER () |

| | |
|--|----------------|
| <input type="checkbox"/> Check here if new address | E-MAIL ADDRESS |
|--|----------------|

CASUALTY LOSS CAUSED BY: (check one)

Fire Lightning Flood Tornado Explosion Other (explain) _____

Note: Attach copy of insurance report.

LOSS FORM:

Unsalable/Unusable as highway fuel

Date of Loss: _____ Location of Loss: _____

Explanation of circumstances surrounding loss:

TAX REFUND CALCULATION:

| | Gasoline | Undyed Diesel | Aviation Gas | Jet Fuel |
|---|---------------|---------------|----------------|----------------|
| 1. Total gallons of loss (round to whole gallons) . . . | | | | |
| 2. Excise tax rate | X \$0.18 | X \$0.19 | X \$0.095 | X \$0.035 |
| 3. Refund Total (line 1 multiplied by line 2) . . | \$ | \$ | \$ | \$ |

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 lost, destroyed, or contaminated, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(j).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the petitioner 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 loss occurred. Copies of insurance reports, police reports and other documentation to substantiate the claim must be attached to the petition. Please see instructions for further details.

Instructions For Preparing Form B&L:MFT-PRUI Loss of Taxable Fuel Petition for Refund

WHO MAY FILE. Any person or business that is licensed in the sale of motor fuels may collect a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a sudden or unexpected casualty or becomes unsalable or unusable as highway fuel due to such things as contamination by dye or mixture of gasoline and diesel.

WHEN TO FILE. The statute of limitations for filing a refund is within two (2) years from the date that the fuel was lost, destroyed, or contaminated.

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 motor fuel gallons lost, destroyed, or contaminated. **(Round to Whole Gallons)**
2. The state excise tax rate on gasoline is \$0.18, diesel fuel is \$0.19, aviation gas is \$0.095, and jet fuel is \$0.035.
3. Multiply the total number of gallons by the excise tax rate to compute the refund total.

DOCUMENTATION REQUIRED. Copies of insurance reports, police reports, and other documentation to substantiate the claim must be attached to the petition.

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 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.

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.