

ALABAMA DEPARTMENT OF REVENUE  
BUSINESS AND LICENSE TAX DIVISION  
www.revenue.alabama.gov

# Petition For Refund Filing Instructions

## Filing the Proper Petition

There are two types of petitions – **Petition** (form B&L: RP) and **Joint Petition** (form B&L: RJ). The Petition requires the signature of only one party and the Joint Petition requires the signature of both parties. No refunds will be issued unless the proper petition is filed.

## Documentation

Your petition must be documented. The petitioner must attach invoices, receipts and other documentation to the petition sufficient to justify the issuance of a refund.

## Inquiries and Correspondence

Any questions and/or completed petition with documentation should be directed to the appropriate section:

Alabama Department of Revenue  
Business and License Tax Division  
**Motor Fuels Section**  
P.O. Box 327540  
Montgomery, AL 36132-7540  
(334) 242-9608

Alabama Department of Revenue  
Business and License Tax Division  
**Tobacco Tax Section**  
P.O. Box 327555  
Montgomery, AL 36132-7555  
(334) 242-9627

Alabama Department of Revenue  
Business and License Tax Division  
**Severance & License Section**  
P.O. Box 327550  
Montgomery, AL 36132-7550  
(334) 353-7827