



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

B&L: MFT-PRE  
6/12

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

## Exempt Entity Petition for Refund

For Motor Fuel Purchases by Exempt Entities as Listed in Section 40-17-329(e)

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

**TYPE OF ENTITY (CHECK ONE):**

- |  |   |
|--|---|
| <input type="checkbox"/> United States Government Agency       | <input type="checkbox"/> Alabama Institute for Deaf and Blind         |
| <input type="checkbox"/> County Governing Body                 | <input type="checkbox"/> Department of Youth Services School District |
| <input type="checkbox"/> Incorporated Municipal Governing Body | <input type="checkbox"/> Private and Church School Systems (K-12)     |
| <input type="checkbox"/> City and County Boards of Education   |   |

**TAX REFUND CALCULATION:**

	Gasoline	Undyed Diesel	Aviation Gas	Jet Fuel
1. Total gallons purchased with the excise tax paid (round to whole gallons) . . .				
2. Excise tax rate . . . . .	X \$0.16	X \$0.19	X \$0.095	X \$0.035
3. <b>Refund Total</b> (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 purchased by the exempt entity with the excise tax paid, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(e).

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

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

Records to clearly substantiate the above petition must be maintained by the exempt entity 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 purchase was made by the exempt entity. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include any sales for any other period. Copies of receipts/invoices or a credit card company report of purchases stating the date of the purchase made by the exempt entity, vendor name and location, invoice number, product type, and number of gasoline, undyed diesel fuel, aviation gasoline, and jet fuel gallons must be attached to the petition for refund. Please see instructions for further details.

## Instructions for Preparing Exempt Entity Petition for Refund (Form B&L: MFT-PRE)

**WHO MAY FILE.** An exempt entity that is listed in Section 40-17-329(e) and that purchases gasoline, diesel fuel, aviation gas, and/or jet fuel with the state excise tax paid.

**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.

**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, undyed diesel fuel, aviation gas, and jet fuel gallons purchased with the excise tax paid.
2. The state excise tax rate on gasoline is \$.16, diesel fuel is \$.19, aviation gas is \$.095 and jet fuel \$.035.
3. Multiply the total number of gallons by the excise tax rate to compute the refund total.

**DOCUMENTATION REQUIRED.** A copy of receipts/

invoices or a credit card company report of purchases must be attached to the petition for refund. The credit card company report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the number of gasoline, undyed diesel fuel, aviation gasoline, and jet fuel gallons purchased.

**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.