

ALABAMA DEPARTMENT OF REVENUE  
SALES AND USE TAX DIVISION  
ADMINISTRATION SECTION  
**Joint Petition For Refund**

Pay \$ \_\_\_\_\_

The facts set out in this petition and the records of this office justify a refund in the amount shown above.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

DATE APPROVED  
FOR OFFICE USE ONLY

DATE RECEIVED: \_\_\_\_/\_\_\_\_/\_\_\_\_\_

FOR OFFICE USE ONLY

**NOTE: Separate Petitions are Required  
For Each Type of Tax**

The undersigned hereby makes application for refund of \_\_\_\_\_

\_\_\_\_\_ Dollars, (\$\_\_\_\_\_)

\_\_\_\_\_ tax paid by said undersigned to the Alabama Department of Revenue for the period(s) \_\_\_\_\_ which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law.

Explain in detail the reasons for refund claim (attach additional pages if necessary):

Petition	_____
Adjustment	_____
Discount	_____
Interest	_____
Transfer	_____
Total Amt. To Be Refunded	_____
FOR OFFICE USE ONLY	

\_\_\_\_\_  
PETITIONER'S LEGAL NAME (SELLER)

\_\_\_\_\_  
PETITIONER'S LEGAL NAME (CONSUMER-PURCHASER)

\_\_\_\_\_  
ACCOUNT NUMBER AND FEIN

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
ACCOUNT NUMBER AND FEIN

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
PETITIONER'S SIGNATURE / TITLE \*PLEASE SEE NOTE BELOW.

\_\_\_\_\_  
PETITIONER'S SIGNATURE / TITLE \*PLEASE SEE NOTE BELOW.

\_\_\_\_\_  
PRINT PETITIONER'S NAME

\_\_\_\_\_  
PRINT PETITIONER'S NAME

\_\_\_\_\_  
MAILING ADDRESS

\_\_\_\_\_  
MAILING ADDRESS

\_\_\_\_\_  
CITY

\_\_\_\_\_  
STATE

\_\_\_\_\_  
ZIP CODE

\_\_\_\_\_  
CITY

\_\_\_\_\_  
STATE

\_\_\_\_\_  
ZIP CODE

**\* NOTE: Must be signed by an Officer, Owner, Partner or Legal Representative.**

(Instructions on Page 2)

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## Filing The Proper Petition

There are two types of petitions – Joint Petitions and Direct Petitions. The Joint Petition requires the signatures of both parties to a transaction. The Direct Petition requires the signature of only one party to a transaction. No refunds will be issued unless the proper petition is filed. Listed below are the taxes administered by the Sales and Use Tax Division and the proper petition to file for each.

Type of Tax	Petition Form Required	Signatures Required
State, City, or County Sales Tax .....	Joint* .....	Seller and Purchaser
State, City, or County Sellers Use Tax.....	Joint* .....	Seller and Purchaser
Lodgings Tax .....	Joint* .....	Seller and Purchaser
Utility Tax .....	Joint* .....	Seller and Purchaser
Cellular Services Tax .....	Joint* .....	Seller and Purchaser
Contractors Gross Receipts Tax .....	Direct .....	Contractor
Direct Pay Permits .....	Direct .....	Permit Holder
State, City, or County Consumers Use Tax .....	Direct .....	Consumer-Purchaser
Rental or Leasing Tax.....	Direct .....	Lessor
Nursing Facility Tax.....	Direct .....	Care Provider
Pharmaceutical Provider Tax.....	Direct .....	Provider

\*A direct petition may be filed if the seller has not collected the tax from the purchaser or if the seller has refunded or credited the tax to the purchaser. Seller must document these facts.

### Required Signatures

The petition must bear the signature of the party involved. If a petitioner is an individual the individual must sign. If a petitioner is a partnership or limited liability partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign. If a petitioner is a limited liability company, a member must sign. If a petitioner is a representative of the taxpayer, the Alabama Department of Revenue’s official Power of Attorney (POA) form is required.

### Documentation

Your petition must be documented. The petitioner should attach invoices, receipts, check copies, accrual records, copies of returns, and other documentation to the petition sufficient to provide an audit trail. If invoice copies are not attached then a schedule of the invoices providing invoice date, invoice number, invoice amount, and a description of the merchandise should be attached.

#### Mail Completed Petition To:

Alabama Department of Revenue  
Sales and Use Tax Division – Refund Section  
P.O. Box 327710  
Montgomery, AL 36132-7710

Telephone: (334) 242-1490 Fax: (334) 353-9330