ALABAMA DEPARTMENT OF REVENUE
PROPERTY TAX DIVISION
PUBLIC UTILITIES SECTION

Direct Petition For Refund

The undersigned hereby makes application for refund of _____________________________________________________________
_____________________________________________________________________________ Dollars, ($ ___________________________)

Freight Line & Equipment 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 supporting documentation if necessary):

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 transac-
tion. i.e. A tax preparer paid the Freightline & Equipment Tax on the taxpayer’s behalf. The Direct Petition requires the signature of only one
party to a transaction. i.e. The taxpayer paid the Freightline & Equipment Tax directly to the Department. No refunds will be issued unless the
proper petition is filed.

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 partner-
ship 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 offi-
cial Power of Attorney (POA) form is required (Form 2848A).

Mail Completed Petition To:
Alabama Department of Revenue
Property Tax Division – Public Utilities Section
P.O. Box 327210
Montgomery, AL 36132-7210
Telephone: (334) 242-1525   Fax: (334) 242-0145