



ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

B&L: MFT-PRDEE

7/15

MOTOR FUELS SECTION

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

Licensed Distributor Petition for Refund

EXCLUDES SALES TO FEDERAL GOVERNMENT

For Motor Fuel Sales to Exempt Entities Licensed in Accordance with Section 40-17-332(j)

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

TAX REFUND CALCULATION:

	Gasoline	Undyed Diesel	Aviation Gas	Jet Fuel
1. Total gallons sold to licensed exempt entities other than federal government (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)	\$	\$	\$	\$

REFUND ALLOWANCE CALCULATION:

4. Total gallons sold to licensed exempt entities other than federal government (round to whole gallons)				
5. Refund allowance rate	X \$0.02	X \$0.02		
6. Allowance total (line 4 multiplied by line 5)	\$	\$		
7. Total Refund and Allowance Due (line 3 plus line 6)	\$	\$		

INSPECTION FEE CALCULATION:

8. Total gallons sold to licensed exempt entities other than federal government (round to whole gallons)				
9. Inspection fee rate	X \$0.02	X \$0.02		
10. Inspection fee due (line 8 multiplied by line 9)	\$	\$		
11. Net Refund and Allowance Less Inspection Fee (line 7 minus line 10)	\$	\$		

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 sold to the licensed exempt entities, excluding sales to the federal government, without the state excise tax, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(b).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the licensed distributor 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 of sale of the fuel to the licensed exempt entity. The petition must be filed on a monthly basis with a separate petition for each month and cannot include any sales for any other period. A summary listing of sales must be attached stating the licensed exempt entity name, license number, and number of motor fuel gallons. Please see instructions for further details.

ALABAMA DEPARTMENT OF REVENUE
Instructions For Form B&L: MFT-PRDEE
Claim for Licensed Distributor for Refund

WHO MAY FILE. A licensed distributor who has sold motor fuel without the state excise tax to a licensed exempt entity other than federal government as listed in accordance with Section 40-17-332(j).

WHEN TO FILE. The petition must be filed on a monthly basis with a separate petition for each month and cannot include any sales for any other period. The statute of limitations for filing a refund is within two (2) years from the date that the fuel was sold to the licensed 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, or jet fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
2. The state excise tax rate on gasoline is \$.18, diesel fuel is \$.19, aviation gas is \$.095, and jet fuel is \$.035.
3. Multiply the total number of gallons by the excise tax rate(s) to compute the refund total(s).

REFUND ALLOWANCE CALCULATION.

4. Enter the total number of gasoline and/or undyed diesel fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
5. The refund allowance rate is \$.02 per gallon.
6. Multiply the total number of gallons by the refund allowance rate to compute the allowance(s) due.
7. Add the refund total(s) and the refund allowance total(s) to find the total amount to be refunded.

INSPECTION FEE CALCULATION.

8. Enter the total number of gasoline and/or undyed diesel fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
9. The inspection fee rate on gasoline and undyed diesel fuel is \$0.02 per gallon.
10. Multiply line 8 by line 9.
11. Subtract line 10 from line 7 to find the net refund and allowance due less the inspection fee.

DOCUMENTATION REQUIRED. A summary listing of sales to licensed exempt entities other than federal government must be attached to the petition for refund. The listing must include the licensed exempt entity name, exempt license number, and the number of gasoline and/or undyed diesel fuel gallons sold.

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.