



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

B&L: MFT-PROU
5/16

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

Petition For Refund

For Other Refund Provisions as Listed in Section 40-17-329(d), (g), (i), (k), or (l)

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

TYPE OF REFUND: (check one)

- Licensed Aviation Fuel Purchaser sales to air carrier for all cargo international flights (Jet Fuel Only) (Monthly)
- Air carriers with a hub operation (Jet Fuel Only) (Quarterly)
- Gasoline blendstocks not used in the manufacture of gasoline or as a motor fuel (Gasoline Only) (Quarterly)
- Transmix not used as a motor fuel or that is delivered to a refinery for further processing (Quarterly)
- Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or exported to another state or country (Monthly)

TAX REFUND CALCULATION:

	Gasoline	Undyed Diesel	Aviation Gas	Jet Fuel
1. Total gallons (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) . .	\$	\$	\$	\$

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 are correct, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(d), (g), (i), (k), or (l).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the claimant 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 claimant. The petition must be filed on either the quarterly or monthly basis as stated in the refund provisions and cannot include any other period. Copies of invoices showing that the tax was paid and any other documentation to substantiate the claim must be attached to the petition for refund. Please see instructions for further details.

Instructions For Preparing Form B&L:MFT-PROU Other Refund Provisions Petition for Refund

WHO MAY FILE. A licensed aviation fuel purchaser who sells jet fuel to an air carrier for all cargo international flights. Air carriers with a hub operation can file for a refund of jet fuel. End users of gasoline blendstocks not used in the manufacture of gasoline or as a motor fuel. Transmix not used as a motor fuel or that is delivered to a refinery for further processing. Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or exported to another state or country.

WHEN TO FILE. The petition must be filed on a quarterly basis for air carriers with a hub operation, end users of gasoline blendstocks not used in the manufacture of gasoline or as a motor fuel, or transmix not used as motor fuel. The petition must be filed on a monthly basis for licensed aviation fuel purchaser sales to an air carrier for all cargo international flights or tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or exported to another state or country. The petitions must be filed separately for each quarter or month and cannot include any purchases for any other period. The statute of limitations for filing a refund is within two years from the date that the fuel was sold or purchased.

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 fuel, and/or jet fuel gallons. (Round to Whole Gallons)

2. The state excise tax rate on gasoline is \$0.18, diesel fuel is \$0.19, aviation fuel is \$0.095, and jet fuel is \$0.035.
3. Multiply the total number of gallons by the excise tax rate to compute the refund total.

DOCUMENTATION REQUIRED. Copies of invoices showing that the tax was paid and any other documentation to substantiate the claim must be attached to the petition for refund. When petitioning for a refund of gasoline blendstocks, a copy of the exemption certificate prescribed under Section 4081, Title 26 of the United States Code must be submitted with the petition.

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.