ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION  

Petition For Refund  
Reservation Tobacco Vendor  

NOTE: Separate Petitions are Required For Each Type of Tax (Cigarette and OTP)

The undersigned hereby makes application for refund of $___________________ for tobacco tax paid by said undersigned to a permitted Alabama wholesaler who remitted the tax to the Alabama Department of Revenue. Said amount of tax is due to be refunded by reason of the following stated facts, viz:

Reservation tobacco vendor purchased Alabama state tax paid cigarettes and/or tobacco products from a permitted wholesaler and sold said product to Alabama tribal members of legal smoking age.

Signatures: If a petitioner is an individual, the individual must sign. If a petitioner is a partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign.

Petition For Refund Filing Instructions

Filing the Proper Petition
This petition is to be used solely by reservation tobacco vendors.

Documentation
Your petition must be documented. The petitioner must attach the following to the petition for refund: (a) refund worksheet; (b) any other requested documentation sufficient or required to justify the issuance of the refund. Copies of documentation should be maintained to substantiate the amount refunded.

Due Date
You have two years from the date of sale of the tobacco products to apply to the Department for the refund.

Inquiries and Correspondence
Any questions and/or completed petition with documentation should be directed to:

Alabama Department of Revenue  
Business & License Tax Division  
Tobacco Tax Section  
P.O. Box 327555  
Montgomery, AL 36132-7555

(334) 242-9627