

ALABAMA DEPARTMENT OF REVENUE
BUSINESS AND LICENSE TAX DIVISION
www.revenue.alabama.gov

Petition For Refund Filing Instructions

Filing the Proper Petition

There are two types of petitions – **Petition** (form B&L: RP) and **Joint Petition** (form B&L: RJ). The Petition requires the signature of only one party and the Joint Petition requires the signature of both parties. No refunds will be issued unless the proper petition is filed.

Documentation

Your petition must be documented. The petitioner must attach invoices, receipts and other documentation to the petition sufficient to justify the issuance of a refund.

Inquiries and Correspondence

Any questions and/or completed petition with documentation should be directed to the appropriate section:

Alabama Department of Revenue
Business and License Tax Division
Motor Fuels Section
P.O. Box 327540
Montgomery, AL 36132-7540
(334) 242-9608

Alabama Department of Revenue
Business and License Tax Division
Tobacco Tax Section
P.O. Box 327555
Montgomery, AL 36132-7555
(334) 242-9627

Alabama Department of Revenue
Business and License Tax Division
Environmental Taxes (Storage Tank)
P.O. Box 327495
Montgomery, AL 36132-7495
(334) 242-9612

Alabama Department of Revenue
Business and License Tax Division
Severance & License Section
P.O. Box 327550
Montgomery, AL 36132-7550
(334) 353-7827