

(1) Any taxpayer or consumer/purchaser may file a petition for refund of any taxes erroneously paid to the Department. Such petition should include the following:

(a) a statement that the taxpayer or consumer/purchaser is requesting a refund;

(b) the taxpayer's name and/or consumer/purchaser name, social security number or FEIN, and address;

(c) the type of tax;

(d) the tax periods or years involved;

(e) the amount of refund requested;

(f) a statement of the relevant facts and the reason the payment was erroneous; and

(g) an attachment of any documentation sufficient to provide proof of an erroneous payment. (Examples of documentation may include: invoices, receipts, check copies, accrual records, copies of returns, etc.)

(2) Any petition for refund providing the foregoing information shall be sufficient to satisfy the statutory time limits for requesting refunds. However, the Department may subsequently require the taxpayer to provide additional information as necessary. An amended tax return reflecting a refund of taxes due shall be considered a petition for refund.

(3) A petition for refund of public utility tax, sales and use tax, and transient occupancy tax that is equal to twenty-five dollars (\$25.00) or more and otherwise satisfies the requirements of paragraphs (1) and (2) shall be processed upon submission. Petitions of refunds of less than twenty-five dollars (\$25.00) shall be requested by the taxpayer or consumer/purchaser on an annual basis by either a single petition for refund or multiple combined petitions for refunds.

(4) In the case of a refund request by a seller, the seller may file a direct petition for refund if the seller remitted in excess of the tax due, but never collected the tax from the consumer/purchaser, or if the seller has previously refunded, credited, or repaid the tax directly to the consumer/purchaser.

(5) In the case of an individual, refunds requested in a petition for refund required to be filed annually under the provisions of paragraph (3) shall first be reduced by the amount of the state use tax due to be reported on the individual's income tax return for the calendar year in which the refund is requested.

(6) The Department shall develop and make available forms for annual refund petitions required to be filed under paragraphs (3) and (4).

Author: George Mingleorff and Cameran L. Clark.
Authority: §§40-2A-3, 40-2A-7(a)(5), and 40-2A-7(c), Code of Ala. 1975.
History: Filed with LRS May 20, 1993.
Certification filed with LRS July 16, 1993, effective August 19, 1993.
Amended: Filed January 11, 2019; Effective February 25, 2019.