

ALABAMA DEPARTMENT OF REVENUE
Instructions For Preparing Form B&L:DRF
Claim For Diesel Fuel Tax Refund

WHO MAY FILE. Any person who has purchased undyed diesel fuel tax-paid and used the diesel fuel in designated off-road vehicles, or other off-road equipment.

WHEN TO FILE. Only one claim per quarter may be filed by any taxpayer. The statute of limitations for filing for a refund is within two (2) years from the date the diesel fuel was 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 COMPUTATION.

1. Enter the total gallons of undyed diesel fuel purchased during the quarter. These gallons must be supported by copies of invoices.

2. Enter the total gallons upon which this refund claim is based. All withdrawals of undyed diesel fuel for off-road use must be listed on the back of the claim for refund form.

3. The state excise tax per gallon of diesel fuel.

4. Multiply the number of tax-paid gallons used off-road by the state excise tax on line 3 to compute the total refund due.

SALES TAX COMPUTATION.

5. Enter the cost of the fuel on which the excise tax is being refunded.

6. The state sales tax rate.

7. Multiply line 5 by line 6.

8. Subtract the sales tax due from the amount of excise tax refund claimed to compute the net refund amount due.

INSPECTION FEE COMPUTATION:

9. Enter the number of gallons of undyed diesel fuel (from line 2) purchased which was used off-road.

10. The inspection fee rate for undyed diesel fuel.

11. Inspection Fee Due. (Line 9 multiplied by line 10.)

12. Net Excise Tax Refund. (Line 4 minus line 7 and minus line 11.)

DOCUMENTATION REQUIRED. Copies of purchase invoices indicating the fuel type and amount of tax paid must be included when filing a claim for refund. In addition, the following information must be provided with each claim:

- Date fuel was withdrawn from storage and placed in off-road vehicle or equipment;
- List of off-road equipment showing type of equipment, for example, bulldozer, fork lift, etc.; and equipment identification number; and
- Number of gallons placed in off-road vehicle or equipment.

APPEAL PROCEDURES. According to Section 40-2A-7, *Code of Alabama 1975*, you may appeal a denial of this claim within two years of the written notice of denial by filing a notice of appeal with the Alabama Tax Tribunal, 7515 Halcyon Summit Drive, Suite 103, Montgomery, AL 36117. 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.

SIGNATURES. If the company is individually owned, this form must be signed by the owner. If the company is a partnership, this form must be signed by a partner. If the company is a corporation, this form must be signed by a corporate officer along with the officer's title.

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 concerning this claim for refund, please contact the Motor Fuels Section at (334) 242-9608.