

ALABAMA DEPARTMENT OF REVENUE
Instructions For Form B&L: MFT-PRCEE
Credit Card Issuer Petition for Refund

WHO MAY FILE. A credit card issuer who bills a licensed exempt entity as listed in Section 40-17-329(e) without the state excise tax for gasoline and/or undyed diesel fuel purchased by a licensed exempt entity, excluding federal government, at a fixed retail pump available to the public with the issuer's credit card.

WHEN TO FILE. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include any purchases for any other period. The statute of limitations for filing a refund is within two (2) years from the date that the fuel was purchased by the exempt entity using the issuer's credit card.

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 and/or undyed diesel fuel gallons billed to the licensed exempt entity, excluding federal government, without the excise tax.
2. The state excise tax rate per gallon of gasoline or undyed diesel fuel.
3. Multiply the total number of gallons by the excise tax rate to compute the excise tax refund total.

INSPECTION FEE CALCULATION.

4. Enter gallons from line 1 for credit card purchases made by licensed exempt entities excluding the federal government.
5. Inspection fee rate for gasoline and undyed diesel.

6. Multiply line 4 by line 5 to calculate the inspection fee due.
7. Subtract line 6 from line 3 to calculate the net refund due.

DOCUMENTATION REQUIRED. A listing/report of purchases by licensed exempt entities, excluding federal government, must be attached to the petition for refund. The listing/report must include the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, exempt license number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.

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, 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.

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.