

ALABAMA DEPARTMENT OF REVENUE  
Instructions For Form B&L: MFT-PRDEE  
Claim for Licensed Distributor for Refund

**WHO MAY FILE.** A licensed distributor who has sold motor fuel without the state excise tax to a licensed exempt entity other than federal government as listed in accordance with Section 40-17-332(j).

**WHEN TO FILE.** The petition must be filed on a monthly basis with a separate petition for each month and cannot include any sales for any other period. The statute of limitations for filing a refund is within two (2) years from the date that the fuel was sold to the licensed exempt entity.

**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, undyed diesel fuel, aviation gas, or jet fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
2. The state excise tax rate per gallon of gasoline, diesel fuel, aviation gas, or jet fuel.
3. Multiply the total number of gallons by the excise tax rate(s) to compute the refund total(s).

**REFUND ALLOWANCE CALCULATION.**

4. Enter the total number of gasoline and/or undyed diesel fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
5. The refund allowance rate.
6. Multiply the total number of gallons by the refund allowance rate to compute the allowance(s) due.
7. Add the refund total(s) and the refund allowance total(s) to find the total amount to be refunded.

**INSPECTION FEE CALCULATION.**

8. Enter the total number of gasoline and/or undyed diesel fuel gallons sold to a licensed exempt entity other than federal government. (Round to Whole Gallons)
9. The inspection fee rate on gasoline and undyed diesel fuel.
10. Multiply line 8 by line 9.
11. Subtract line 10 from line 7 to find the net refund and allowance due less the inspection fee.

**DOCUMENTATION REQUIRED.** A summary listing of sales to licensed exempt entities other than federal government must be attached to the petition for refund. The listing must include the licensed exempt entity name, exempt license number, and the number of gasoline and/or undyed diesel fuel gallons sold.

**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.