

ALABAMA DEPARTMENT OF REVENUE
Instructions For Form B&L: MFT-PREFG
Exempt Entity Petition for Refund

WHO MAY FILE. An exempt entity that is listed in Section 40-17-329(e)(1) and that purchases gasoline, undyed diesel fuel, aviation gas, and/or jet fuel with the state excise tax paid.

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 federal government 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, and jet fuel gallons purchased with the excise tax paid.
2. The state excise tax rate per gallon of gasoline, undyed diesel fuel, aviation gas or jet fuel.
3. Multiply the total number of gallons by the excise tax rate to compute the refund total.

DOCUMENTATION REQUIRED. A copy of receipts/ invoices or a credit card company report of purchases must be attached to the petition for refund. The credit card company report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the number of gasoline, undyed diesel fuel, aviation gasoline, and jet fuel gallons purchased.

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.