

## Instructions For Preparing Form B&L:MFT-PRUI Loss of Taxable Fuel Petition for Refund

**WHO MAY FILE.** Any person or business that is licensed in the sale of motor fuels may collect a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a sudden or unexpected casualty or becomes unsalable or unusable as highway fuel due to such things as contamination by dye or mixture of gasoline and diesel.

**WHEN TO FILE.** The statute of limitations for filing a refund is within two (2) years from the date that the fuel was lost, destroyed, or contaminated.

**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 motor fuel gallons lost, destroyed, or contaminated. **(Round to Whole Gallons)**
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.** Copies of insurance reports, police reports, and other documentation to substantiate the claim must be attached to the petition.

**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.