

Instructions For Preparing Form B&L:MFT-PROU Other Refund Provisions Petition for Refund

WHO MAY FILE. A licensed aviation fuel purchaser who sells jet fuel to an air carrier for all cargo international flights. Air carriers with a hub operation can file for a refund of jet fuel. End users of gasoline blendstocks not used in the manufacture of gasoline or as a motor fuel. Transmix not used as a motor fuel or that is delivered to a refinery for further processing. Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or exported to another state or country.

WHEN TO FILE. The petition must be filed on a quarterly basis for air carriers with a hub operation, end users of gasoline blendstocks not used in the manufacture of gasoline or as a motor fuel, or transmix not used as motor fuel. The petition must be filed on a monthly basis for licensed aviation fuel purchaser sales to an air carrier for all cargo international flights or tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or exported to another state or country. The petitions must be filed separately for each quarter or month and cannot include any purchases for any other period. The statute of limitations for filing a refund is within two years from the date that the fuel was sold or 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 CALCULATION.

1. Enter the total number of gasoline, undyed diesel fuel, aviation fuel, and/or jet fuel gallons. (Round to Whole Gallons)

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

DOCUMENTATION REQUIRED. Copies of invoices showing that the tax was paid and any other documentation to substantiate the claim must be attached to the petition for refund. When petitioning for a refund of gasoline blendstocks, a copy of the exemption certificate prescribed under Section 4081, Title 26 of the United States Code must be submitted with 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.