

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
ADMINISTRATION SECTION

Petition For Refund
of Taxes Paid to Seller

**NOTE: Separate Petitions are Required
For Each Type of Tax**

Pay \$ _____

The facts set out in this petition and the records of this office justify a refund in the amount shown above.

_____/_____/_____

_____/_____/_____

DATE APPROVED
FOR OFFICE USE ONLY

DATE RECEIVED: ____/____/_____

FOR OFFICE USE ONLY

The undersigned hereby makes application for refund of _____ Dollars, (\$ _____) for _____ tax paid to said seller who remitted the tax to the Alabama Department of Revenue for the period(s) _____ which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law.

Explain in detail the reasons for refund claim (attach additional pages if necessary):

| | |
|---------------------------|-------|
| Petition | _____ |
| Adjustment | _____ |
| Discount | _____ |
| Interest | _____ |
| Transfer | _____ |
| Total Amt. To Be Refunded | _____ |
| FOR OFFICE USE ONLY | |

SELLER'S LEGAL NAME _____

PETITIONER'S LEGAL NAME (CONSUMER-PURCHASER) _____

SELLER'S ACCOUNT NUMBER _____

ACCOUNT NUMBER AND FEIN (IF ANY) _____ TELEPHONE NUMBER _____

SELLER'S FEIN _____

PETITIONER'S SIGNATURE / TITLE **PLEASE SEE NOTE BELOW.* _____

PRINT PETITIONER'S NAME _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

*** NOTE: Must be signed by an Officer, Member, Owner, Partner or Legal Representative.**

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Filing The Proper Petition

There are two types of petitions- Direct Petition and Petition for Refund of Taxes Paid to Seller. A Direct Petition for Refund (Form: ST-5) may be filed for tax paid **directly to the Alabama Department of Revenue**. A Petition for Refund of Taxes Paid to Seller (Form: ST-6) may be filed by the **consumer/purchaser** who paid the tax **directly to the seller**. Listed below are the taxes administered by the Sales and Use Tax Division and the proper petition to file for each.

| Type of Tax | Petition Form Required | Signatures Required |
|--|---|---------------------|
| State, City, or County Sales Tax | Petition for Refund of Taxes Paid to Seller (ST-6)* | Purchaser |
| State, City, or County Sellers Use Tax... | Petition for Refund of Taxes Paid to Seller (ST-6)* | Purchaser |
| Lodgings Tax | Petition for Refund of Taxes Paid to Seller (ST-6)* | Purchaser |
| Utility Tax | Petition for Refund of Taxes Paid to Seller (ST-6)* | Purchaser |
| Cellular Services Tax | Petition for Refund of Taxes Paid to Seller (ST-6)* | Purchaser |
| Contractors Gross Receipts Tax..... | Direct (ST-5) | Contractor |
| Direct Pay Permits | Direct (ST-5) | Permit Holder |
| State, City, or County Consumers Use Tax | Direct (ST-5) | Consumer-Purchaser |
| Rental or Leasing Tax | Direct (ST-5) | Lessor |
| Nursing Facility Tax..... | Direct (ST-5) | Care Provider |
| Pharmaceutical Provider Tax | Direct (ST-5) | Provider |

*A **Direct** Petition for Refund (Form: ST-5) may be filed by the **seller** if the seller remitted in excess of the tax due, but never collected the tax from the consumer/purchaser, or if the seller has previously refunded, credited, or repaid the tax directly to the consumer/purchaser. The seller must document these facts in either case.

Required Signatures

The petition must bear the signature of the party involved. If a petitioner is an individual, the individual must sign. If a petitioner is a partnership or limited liability partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign. If a petitioner is a limited liability company, a member must sign. If a petitioner is a representative of the taxpayer, the Alabama Department of Revenue’s official Power of Attorney (POA) form is required.

Documentation

Your petition must be documented. The petitioner should attach invoices, receipts, check copies, accrual records, copies of returns, and other documentation to the petition sufficient to provide an audit trail. No refunds will be issued unless proper documentation is attached.

Mail OR Email Completed Petition To:

Alabama Department of Revenue
 Sales and Use Tax Division – Refund Section
 P.O. Box 327710
 Montgomery, AL 36132-7710
 Telephone: (334) 242-1490

Email: STRefundSection@revenue.alabama.gov