



**ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION  
MOTOR FUELS SECTION**

**B&L: MFT-PRDEE (3)**  
5/21

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[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

## Licensed Distributor Petition for Refund

**EXCLUDES SALES TO FEDERAL GOVERNMENT**

**For Motor Fuel Sales to Exempt Entities Licensed in Accordance with Section 40-17-332(j)**

NAME			MONTH ENDING		
ADDRESS			LICENSE NUMBER		
CITY	STATE	ZIP	FEIN		
CONTACT PERSON			TELEPHONE NUMBER (      )		
<input type="checkbox"/> Check here if new address		E-MAIL ADDRESS			

**TAX REFUND CALCULATION:**

	Gasoline		Undyed Diesel		Aviation Gas		Jet Fuel	
1. Total gallons sold to licensed exempt entities other than federal government (round to whole gallons) .....								
2. Excise tax rate .....	X	\$0.28	X	\$0.29	X	\$0.095	X	\$0.035
3. Refund total (line 1 multiplied by line 2) .....	\$		\$		\$		\$	

**REFUND ALLOWANCE CALCULATION:**

4. Total gallons sold to licensed exempt entities other than federal government (round to whole gallons) .....								
5. Refund allowance rate .....	X	\$0.02	X	\$0.02				
6. Allowance total (line 4 multiplied by line 5) .....	\$		\$					
<b>7. Total Refund and Allowance Due (line 3 plus line 6) .....</b>	\$		\$					

**INSPECTION FEE CALCULATION:**

8. Total gallons sold to licensed exempt entities other than federal government (round to whole gallons) .....								
9. Inspection fee rate .....	X	\$0.02	X	\$0.02				
10. Inspection fee due (line 8 multiplied by line 9) .....	\$		\$					
<b>11. Net Refund and Allowance Less Inspection Fee (line 7 minus line 10) .....</b>	\$		\$					

I declare under the penalties of perjury that this claim has been examined by me and to the best of my knowledge and belief is true and correct, and that the number of gallons claimed were sold to the licensed exempt entities, excluding sales to the federal government, without the state excise tax, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(b).

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title or Position: \_\_\_\_\_

Records to clearly substantiate the above petition must be maintained by the licensed distributor for a period of six years and must be made available to the Alabama Department of Revenue or its authorized agents upon request. The statute of limitations is two years from the date of sale of the fuel to the licensed exempt entity. 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. A summary listing of sales must be attached stating the licensed exempt entity name, license number, and number of motor fuel gallons. Please see instructions for further details.

