



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

B&L: MFT-PRCEE (4)
 7/23

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www.revenue.alabama.gov

Credit Card Issuer Petition for Refund – Exempt Entity

EXCLUDES FEDERAL GOVERNMENT

For Gasoline and Diesel Fuel Purchases by Licensed Exempt Entities

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

TAX REFUND CALCULATION:

1. Total gallons billed to licensed exempt entities other than the federal government without the excise tax (round to whole gallons)
2. Excise tax rate
3. Excise tax refund total (line 1 multiplied by line 2)

INSPECTION FEE CALCULATION:

4. Total gallons billed to licensed exempt entities other than the federal government without the excise tax (round to whole gallons)
5. Inspection fee rate
6. Inspection Fee Due (line 4 multiplied by line 5)
7. Net refund (line 3 minus line 6)

	Gasoline	Undyed Diesel
1. Total gallons billed to licensed exempt entities other than the federal government without the excise tax (round to whole gallons)		
2. Excise tax rate	X \$0.29	X \$0.30
3. Excise tax refund total (line 1 multiplied by line 2)	\$	\$
4. Total gallons billed to licensed exempt entities other than the federal government without the excise tax (round to whole gallons)		
5. Inspection fee rate	X \$0.02	X \$0.02
6. Inspection Fee Due (line 4 multiplied by line 5)	\$	\$
7. Net refund (line 3 minus line 6)	\$	\$

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 billed to the licensed exempt entities, other than 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(f).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the credit card issuer 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 the credit card purchase was made by the licensed exempt entity. 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. A listing of purchases must be attached stating the date of the credit card purchase made by the licensed exempt entity, the licensed exempt entity name, exempt license number, vendor name and location, invoice number, product type, and number of gasoline and/or undyed diesel fuel gallons. Please see instructions for further details.