



ALABAMA DEPARTMENT OF REVENUE  
**Refund Request for Coal Credit  
 Claimed Against Utility Taxes Paid**

**Form CC-UT**  
(3/24)

The coal credit authorized under Chapter 18, Article 8, Title 40, **Code of Alabama 1975** allows a taxpayer to claim all or part of their allocated coal credit against utility taxes paid by the taxpayer. This form is to be submitted to the Alabama Department of Revenue to request the refund of the utility taxes imposed by Sections 40-21-82 and 40-21-102, **Code of Alabama 1975**, which includes electric, natural gas, domestic water, and telephone/telegraph. The coal credit shall be allowed to offset the utility taxes paid in the tax year for which the coal credit is authorized.

TAXPAYER NAME	FEIN	TAX YEAR
NAME OF CONTACT PERSON		PHONE
EMAIL ADDRESS		
MAILING ADDRESS (REFUND RECIPIENT)	CITY	STATE
		ZIP CODE
AMOUNT OF COAL CREDIT CLAIMED AGAINST UTILITY TAXES PAID DURING THE TAX YEAR .....		\$

List below in the appropriate column the utility taxes paid as identified on each of the utility bills within the Tax Year. Do not include the 2.2% privilege/license tax imposed under Section 40-21-50, **Code of Alabama 1975**. This form must include copies of all utility bills within the tax period. *If the taxpayer is a utility direct pay user, contact the Office of Economic Development at 334-242-1175 for further instructions.*

Period	Month/Year	Taxes Paid on Electricity	Taxes Paid on Natural Gas	Taxes Paid on Domestic Water	Taxes Paid on Telephone/Telegraph	Total Utility Taxes Paid
1						\$
2						\$
3						\$
4						\$
5						\$
6						\$
7						\$
8						\$
9						\$
10						\$
11						\$
12						\$
Total utility taxes paid for all utilities at the facility for the Tax Year .....						\$

I hereby affirm that, to the best of my knowledge and belief, the information provided on this form and any accompanying attachments and documents is true, correct and complete.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date