



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

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

B&L: MFT-PREEE (5)  
2/25

## Exempt Entity Petition for Refund

### EXCLUDES FEDERAL GOVERNMENT

For Motor Fuel Purchases by Exempt Entities as Listed in Section 40-17-329(e)(2)-(5)

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

#### TYPE OF ENTITY (CHECK ONE):

- |  |   |
|--|---|
| <input type="checkbox"/> County Governing Body                 | <input type="checkbox"/> Alabama Institute for Deaf and Blind         |
| <input type="checkbox"/> Incorporated Municipal Governing Body | <input type="checkbox"/> Department of Youth Services School District |
| <input type="checkbox"/> City and County Boards of Education   | <input type="checkbox"/> Private and Church School Systems (K-12)     |

#### TAX REFUND CALCULATION:

	Gasoline	Undyed Diesel	Aviation Gas	Jet Fuel
1. Total gallons purchased with the excise tax paid (round to whole gallons) .....				
2. Excise tax rate .....	X \$0.30	X \$0.31	X \$0.095	X \$0.035
3. <b>Excise Tax Refund Total</b> (line 1 multiplied by line 2) .....	\$	\$	\$	\$

#### INSPECTION FEE CALCULATION:

4. Total gallons purchased with the excise tax paid (round to whole gallons) .....		
5. Inspection fee rate \$0.02 .....	\$0.02	\$0.02
6. Inspection Fee Due (multiply line 4 by line 5) .....	\$	\$
7. <b>Net Refund (line 3 minus line 6)</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 purchased by the exempt entity, excluding the Federal Government, with the excise tax paid, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(e)(2)-(5).

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

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

Records to clearly substantiate the above petition must be maintained by the exempt entity 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 purchase was made by the exempt entity. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include any sales for any other period. Copies of receipts/invoices or a credit card company report of purchases stating the date of the purchase made by the exempt entity, vendor name and location, invoice number, product type, and number of gasoline, undyed diesel fuel, aviation gasoline, and jet fuel gallons must be attached to the petition for refund. Please see instructions for further details.