



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

P.O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608 • Fax (334) 242-1199
www.revenue.alabama.gov

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

Loss of Taxable Fuel Petition For Refund

For Losses and Contamination of Motor Fuel as Listed in Section 40-17-329(j)

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

CASUALTY LOSS CAUSED BY: (check one)

☐ Fire ☐ Lightning ☐ Flood ☐ Tornado ☐ Explosion ☐ Other (explain) _____

Note: Attach copy of insurance report.

LOSS FORM:

☐ Unsalable/Unusable as highway fuel

Date of Loss: _____ Location of Loss: _____

Explanation of circumstances surrounding loss:

TAX REFUND CALCULATION:

	Gasoline	Undyed Diesel	Aviation Gas	Jet Fuel
1. Total gallons of loss (round to whole gallons) . . .				
2. Excise tax rate	X \$0.30	X \$0.31	X \$0.095	X \$0.035
3. Refund Total (line 1 multiplied by line 2) . .	\$	\$	\$	\$

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 lost, destroyed, or contaminated, and that said petitioner is entitled to such refund under the provisions of Section 40-17-329(j).

Signature: _____ Date: _____

Title or Position: _____

Records to clearly substantiate the above petition must be maintained by the petitioner 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 loss occurred. Copies of insurance reports, police reports and other documentation to substantiate the claim must be attached to the petition. Please see instructions for further details.