



JOINT PETITION FOR REFUND

For Official Use Only

Date Received: _____

Received By: _____

Complete this form to request a refund of tax/licensing fees remitted to the City of Auburn-Revenue Office. Submit to: Revenue Office, 144 Tichenor Avenue, Suite 6, Auburn, Alabama 36830.

*Before completing this form (front & back) please read instructions detailed on back of this form. Please make reference of the deadline to submit a request of refund. **Untimely requests will not be processed and will be returned.***

TAX/LICENSING REFUND TYPE (check applicable tax/licensing type)

State tax/licensing period for which refund is requested: _____

☐ Sales Tax ☐ Sellers Use Tax ☐ Lodging Tax

BASIS OF REQUEST AND AMOUNT REQUESTED

Amount Requested: _____

Date Requested: _____

- ☐ Overpayment ☐ Tax Exempt Sale
- ☐ Remitted to municipality in error (tax/license fee is payable to another municipality)
- ☐ Other _____

Briefly provide an explanation of entitlement of refund (attach additional sheet if needed):

IMPORTANT: Form must include documentation (i.e. tax exempt certification, invoices, return merchandise slip, etc) that will support claim for refund.

PETITIONER INFORMATION

PETITIONER'S LEGAL NAME (SELLER)

PETITIONER'S LEGAL NAME (CONSUMER-PURCHASER)

CUSTOMER NUMBER

TELEPHONE NUMBER

CUSTOMER NUMBER

TELEPHONE NUMBER

PETITIONER'S SIGNATURE/TITLE

PETITIONER'S SIGNATURE/TITLE

PRINT PETITIONER'S NAME

PRINT PETITIONER'S NAME

MAILING ADDRESS

MAILING ADDRESS

CITY

STATE

ZIP CODE

CITY

STATE

ZIP CODE

INSTRUCTIONS FOR FILING A REQUEST OF REFUND

Failure to complete all sections of this form could delay the processing of the request and may result in the denial or return of the request.

- Request must be filed (postmarked) with the Revenue Office within three (3) years from the date the return was filed or two (2) years from the date of the payment of the tax/licensing fee, whichever is later. Section 40-2A-7 of The Code of Alabama, 1975.

Section 1: Tax/Licensing Refund Type--this section should identify the tax/licensing fee type for which the refund is being requested. It should also indicate the period (i.e. Month/Year) in which the tax/licensing fee was originally remitted to the City of Auburn; this will be the period for which the refund is requested. **A separate request form must be submitted for each tax/licensing fee type.**

Section 2: Basis of Refund Request & Amount Requested--this section should provide a brief explanation as to why the refund is being requested. Additional sheets may be attached if needed. The Revenue staff requires sufficient information and documentation to support the claim of refund and to determine the accuracy of the refund amount. If you are unable to calculate the refund amount, the Revenue staff will calculate the amount for you based on the information and documentation provided.

Section 3: Petitioner Information--this section should present the business information as recorded on the business registration form and recorded in the City of Auburn's tax/licensing system. The form should be signed by a person who is legally responsible for the tax/licensing account or authorized agent (*Power of Attorney form must be completed*). The City will not accept the request without the original signatures (*photocopies or faxes will not be accepted*).

- If the refund request is denied, you have thirty (30) days from the date of denial to file a written appeal of the denial. The written appeal shall be mailed to the **Alabama Tax Tribunal, P.O. Box 327130, Montgomery, AL 36132-7130**.

Filing The Proper Petition

There are two types of petitions – Joint Petitions and Direct Petitions. The Joint Petition requires the signatures of both parties to a transaction. The Direct Petition requires the signature of only one party to a transaction. No refunds will be issued unless the proper petition is filed. Listed below are the taxes administered by the City of Auburn and the proper petition to file for each.

Type of Tax	Petition Form Required	Signatures Required
City Sales Tax	Joint*	Seller and Purchaser
City Sellers Use Tax.....	Joint*	Seller and Purchaser
Lodgings Tax.....	Joint*	Seller and Purchaser
Rental or Leasing Tax.....	Direct.....	Lessor
Contractors Quarterly Fee.....	Direct.....	Contractor
City Consumers Use Tax.....	Direct.....	Consumer-Purchaser
Cigarette Tax.....	Direct.....	Seller
Liquor Tax.....	Direct.....	Seller
Business License Fee.....	Direct.....	Legally Responsible

*A direct petition may be filed if the seller has not collected the tax from the purchaser or if the seller has refunded or credited the tax to the purchaser. Seller must document these facts.