



**RDS Refund Petition**

RDS  
Attn: Refunds  
600 Beacon Parkway West  
Suite 900  
Birmingham, AL 35209

**Refund Petition**

[ ] Joint [ ] Direct

**Note: Separate petitions are required for each type of tax and for each city or county. (Instructions on page 2)**

The undersigned hereby makes application for refund of (\$\_\_\_\_\_)  
\_\_\_\_\_Dollars. Taxes paid by said  
undersigned to the Tax Trust Account for (city or county) \_\_\_\_\_ for the  
period(s) \_\_\_\_\_, which amount was erroneously paid or paid in  
excess of the amount due or was paid through mistake of fact or law.

**Explain in detail the reasons for refund claim (attach additional pages if necessary):**

**Signatures:** A joint petition must bear the signatures of both the seller and the consumer-purchaser. If a petitioner is an individual, the individual must sign. If a petition is a partnership or limited liability partnership, a partner must sign. If a petition is a corporation, an officer of the corporation must sign. If a petition is a limited liability company, a member must sign.

\_\_\_\_\_  
Petitioner's Name (Seller)

\_\_\_\_\_  
Petitioner's Name (Consumer-Purchaser)

\_\_\_\_\_  
RDS Account # Telephone #

\_\_\_\_\_  
RDS Account # Telephone #

\_\_\_\_\_  
Petitioner's Signature/Title

\_\_\_\_\_  
Petitioner's Signature/Title

\_\_\_\_\_  
Petitioner's Email Address

\_\_\_\_\_  
Petitioner's Email Address

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Date Signed

## **Refund Petition Instructions**

**Note:** Failure to complete the RDS refund petition properly or to include sufficient documentation supporting your refund claim will delay the processing of your request. If you have any questions about the Refund Petition requirements, please contact Taxpayer Support at (800) 556-7274.

There are two types of petitions: Joint 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 Sales, Use & Business Tax Division and the proper petition to file for each.

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. See "*Documentation*" requirements below.

<u>Type of Tax</u>	<u>Petition Form Required</u>	<u>Signatures Required</u>
City or County Sales Tax	Joint	Seller and Purchaser
City or County Sellers Use Tax	Joint	Seller and Purchaser
Lodging Tax	Joint	Seller and Purchaser
Direct Pay Permits	Direct	Permit Holder
City or County Consumers Use Tax	Direct	Consumer/Purchaser
Rental or Leasing Tax	Direct	Lessor

## **Documentation**

Your petition **must be documented**. The petitioner(s) should attach invoices, receipts, check copies, accrual records, copies of original returns, copies of amended returns and other documentation to the petition sufficient to provide an audit trail. If invoice copies are not attached, then a schedule of the invoices providing invoice date, invoice number, invoice amount, and a description of the merchandise should be attached. Additional documentation may be requested by RDS as deemed necessary before a decision can be granted on a refund request.

### **Mail Completed Petition To:**

RDS  
Attention: Refunds  
600 Beacon Parkway West  
Suite 900  
Birmingham, AL 35209

For inquiries about refund petitions, please call (800) 556-7274.