



## Refund Petition

### For Inquiries Only

Toll-Free Phone: (800) 556-7274

Email: [refunds@avenuinsights.com](mailto:refunds@avenuinsights.com)

Website: [www.avenuinsights.com](http://www.avenuinsights.com)

Refund Petitions must be mailed in.  
Emailed/Faxed petitions cannot be processed.

#### Remittance address:

Attn: Avenu Refund Department  
600 Beacon Parkway West Suite 900  
Birmingham, AL 35209

Business Name & Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone # (\_\_\_\_) \_\_\_\_\_

Contact Name: \_\_\_\_\_

Avenu Account No.: \_\_\_\_\_

FEIN or SSN#: \_\_\_\_\_

**Joint Refund Petition**       **Direct Refund Petition**

**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:** The petition must bear the signature of the party involved. If a petitioner is an individual, the individual must sign. If a petitioner is a partnership or limited liability partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign. If a petitioner is a limited liability company, a member must sign.

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

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

\_\_\_\_\_  
Avenu Account # Telephone #

\_\_\_\_\_  
Avenu 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

NOTE: Must be signed by an Officer, Member, Owner, Partner or Legal Representative.

# Refund Petition Instructions

**Note:**

- Failure to complete the Avenu refund petition properly or to include sufficient documentation supporting your refund claim will delay the processing of your request.
- All petitions must be mailed in with all supporting documentation in order to be processed.
- For questions about the Refund Petition requirements, contact Taxpayer Support at (800) 556-7274.

There are two types of petitions- Direct Petition and Petition for Refund of Taxes Paid to Seller. A Direct Petition for Refund may be filed for tax paid **directly to “Tax Trust Account” for an Avenu administered municipality**. A Petition for Refund of Taxes Paid to Seller may be filed by the consumer/purchaser who paid the tax **directly to the seller**. Listed below are the taxes and the proper petition to file for each.

<u>Type of Tax Petition</u> .....	<u>Signatures Required</u>
City, or County Sales Tax .....	Purchaser
City, or County Sellers Use Tax .....	Purchaser
Lodgings Tax .....	Purchaser
City, or County Consumers Use Tax .....	Purchaser
Rental or Leasing Tax .....	Lessor
Alcohol Tax .....	Purchaser
Fireworks Tax .....	Purchaser
Franchise Tax .....	Purchaser
Gas Tax .....	Purchaser
Harvest Square Tax .....	Purchaser
Occupational Withholding Tax .....	Employee
Severance Tax .....	Purchaser
Tobacco Tax .....	Purchaser

\*A **Direct** Petition for Refund may be filed **by the seller** if the seller remitted in excess of the tax due, but never collected the tax from the consumer/purchaser, or if the seller has previously refunded, credited, or repaid the tax directly to the consumer/purchaser. The seller must document these facts in either case.

## **Required Signatures**

The petition must bear the signature of the party involved. If a petitioner is an individual, the individual must sign. If a petitioner is a partnership or limited liability partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign. If a petitioner is a limited liability company, a member must sign.

## **Documentation**

Your petition must be documented. The petitioner should attach invoices, receipts, check copies, accrual records, copies of returns including 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. no refunds will be issued unless proper documentation is attached. Additional documentation may be requested by Avenu as deemed necessary before a decision can be granted on a refund request.

## **Mail Completed Petition To:**

**Attn: Avenu Refund Department  
600 Beacon Parkway West Suite 900  
Birmingham, AL 35209**

For inquiries about refund petitions, please email [refunds@avenuinsights.com](mailto:refunds@avenuinsights.com) or call (800) 556-7274

## REFUND PETITION APPEAL RIGHTS – PLEASE READ CAREFULLY

The Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, and the Municipal Business License Reform Act, guarantee taxpayers certain appeal rights regarding petitions for refund. A timely filed petition for refund must be either granted or denied within six months from the date the petition is filed, unless the period is extended by written agreement. However, if a refund is not granted within the six-month period, the petition shall be deemed to be denied.

### **(1) For the Denial of Refund Petitions for Sales, Use, Rental, or Lodgings Tax – See ALA. CODE § 40-2A-7(c)(5)**

(a)(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund of local sales, use, rental, or lodgings tax by filing a notice of appeal (Form ATT-2 available at [www.taxtribunal.alabama.gov](http://www.taxtribunal.alabama.gov) or any other form that includes the information set forth in Section (a)(2)) **within two (2) years from the date the petition is denied**, and the appeal, if timely filed, shall proceed as provided under ALA. CODE § 40-2B-1 *et seq.* for appeals to the Alabama Tax Tribunal. Notices of appeal should be mailed to: ALABAMA TAX TRIBUNAL, P.O. BOX 327130, MONTGOMERY, AL 36132-7130

(a)(2) The notice of appeal shall identify or include: (i) the refund petition & denial; (ii) the position of the appealing party; (iii) the relief sought; and (iv) the legal or other basis on which relief should be granted; Failure to include the above information shall not, by itself, be grounds for dismissal of the appeal. The Tax Tribunal Judge may require the taxpayer to file an amended notice of appeal if additional information is deemed necessary.

\*\*\*Please visit [www.taxtribunal.alabama.gov](http://www.taxtribunal.alabama.gov) for a list of jurisdictions that may be included in this refund petition that have opted out of the Alabama Tax Tribunal. If a jurisdiction has opted out, the notice of appeal for an administrative hearing must be filed with Avenu at the address provided in Section (2)(a)(1) below for that jurisdiction only. Circuit court appeals for these tax types and jurisdictions will remain the same as in Section (1)(b)\*\*\*

(b) In lieu of appealing to the Alabama Tax Tribunal, at the option of the taxpayer, the taxpayer may appeal from the denial in whole or in part of a petition for refund of these taxes to the Circuit Court in Montgomery County, Alabama, or the circuit court in the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing a notice of appeal **within two (2) years from the date the petition was denied**. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any.

### **(2) For the Denial of Refunds for Municipal Business License, Gasoline, Alcohol, Occupational, or Any Other Local Tax Not Listed Above – see ALA. CODE § 11-51-191(g)(5)a**

(a)(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund of local business license, gasoline, alcohol, occupational, or any other local tax other than sales, use, rental, and lodgings tax by filing a notice of appeal with the license officer at Avenu **within two (2) years from the date the petition was denied**, who shall promptly forward the appeal to the administrative hearing officer at Avenu, and the appeal, if timely filed, shall proceed in a manner similar to those before the Alabama Tax Tribunal. Notices of appeal should be mailed to: SHERRIE DALE, AVENU INSIGHTS & ANALYTICS, 600 BEACON PKWY W, STE 900, BIRMINGHAM, AL 35209

(a)(2) The notice of appeal shall identify or include: (i) the refund petition and denial; (ii) the position of the appealing party; (iii) the relief sought; and (iv) the legal or other basis on which relief should be granted. Failure to include the above information shall not, by itself, be grounds for dismissal of the appeal. The hearing officer may require the taxpayer to file an amended notice of appeal if additional information is deemed necessary.

(b) In lieu of an appeal to the Avenu administrative hearing officer, the taxpayer may appeal from the denial in whole or in part of a petition for refund of one of these tax types to the circuit court of the county in which the (or each respective) municipality denying the refund is located by filing a notice of appeal **within two (2) years from the date the petition was denied**. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any.