

ALABAMA DEPARTMENT OF REVENUE  
SALES AND USE TAX DIVISION  
ADMINISTRATION SECTION

Petition For Refund  
of Taxes Paid to Seller

**NOTE: Separate Petitions are Required  
For Each Type of Tax**

Pay \$ \_\_\_\_\_

The facts set out in this petition and the records of this office justify a refund in the amount shown above.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

DATE APPROVED  
FOR OFFICE USE ONLY

DATE RECEIVED: \_\_\_\_/\_\_\_\_/\_\_\_\_\_

FOR OFFICE USE ONLY

The undersigned hereby makes application for refund of \_\_\_\_\_ Dollars, (\$ \_\_\_\_\_) for \_\_\_\_\_ tax paid to said seller who remitted the tax to the Alabama Department of Revenue for the period(s) \_\_\_\_\_ which amount was erroneously paid, 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):

Petition	_____
Adjustment	_____
Discount	_____
Interest	_____
Transfer	_____
Total Amt. To Be Refunded	_____
FOR OFFICE USE ONLY	

SELLER'S LEGAL NAME \_\_\_\_\_

PETITIONER'S LEGAL NAME (CONSUMER-PURCHASER) \_\_\_\_\_

SELLER'S ACCOUNT NUMBER \_\_\_\_\_

ACCOUNT NUMBER AND FEIN (IF ANY) \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

SELLER'S FEIN \_\_\_\_\_

PETITIONER'S SIGNATURE / TITLE *\*PLEASE SEE NOTE BELOW.* \_\_\_\_\_

PRINT PETITIONER'S NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

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

ALABAMA DEPARTMENT OF REVENUE  
SALES AND USE TAX DIVISION  
ADMINISTRATION SECTION

## Filing The Proper Petition

There are two types of petitions- Direct Petition and Petition for Refund of Taxes Paid to Seller. A Direct Petition for Refund (Form: ST-5) may be filed for tax paid **directly to the Alabama Department of Revenue**. A Petition for Refund of Taxes Paid to Seller (Form: ST-6) may be filed by the **consumer/purchaser** who paid the tax **directly to the seller**. Listed below are the taxes administered by the Sales and Use Tax Division and the proper petition to file for each.

Type of Tax	Petition Form Required	Signatures Required
State, City, or County Sales Tax .....	Petition for Refund of Taxes Paid to Seller (ST-6)* .....	Purchaser
State, City, or County Sellers Use Tax...	Petition for Refund of Taxes Paid to Seller (ST-6)* .....	Purchaser
Lodgings Tax .....	Petition for Refund of Taxes Paid to Seller (ST-6)* .....	Purchaser
Utility Tax .....	Petition for Refund of Taxes Paid to Seller (ST-6)* .....	Purchaser
Cellular Services Tax .....	Petition for Refund of Taxes Paid to Seller (ST-6)* .....	Purchaser
Contractors Gross Receipts Tax .....	Direct (ST-5) .....	Contractor
Direct Pay Permits .....	Direct (ST-5) .....	Permit Holder
State, City, or County Consumers Use Tax .....	Direct (ST-5) .....	Consumer-Purchaser
Rental or Leasing Tax .....	Direct (ST-5) .....	Lessor
Nursing Facility Tax .....	Direct (ST-5) .....	Care Provider
Pharmaceutical Provider Tax .....	Direct (ST-5) .....	Provider

\*A **Direct** Petition for Refund (Form: ST-5) 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. If a petitioner is a representative of the taxpayer, the Alabama Department of Revenue’s official Power of Attorney (POA) form is required.

### Documentation

Your petition must be documented. The petitioner should attach invoices, receipts, check copies, accrual records, copies of 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.

#### Mail Completed Petition To:

Alabama Department of Revenue  
Sales and Use Tax Division – Refund Section  
P.O. Box 327710  
Montgomery, AL 36132-7710

Telephone: (334) 242-1490  
Email: [STRefundSection@revenue.alabama.gov](mailto:STRefundSection@revenue.alabama.gov)