

**JOINT PETITION FOR REFUND**

Date: \_\_\_\_\_

**City of Mobile  
Revenue Dept.  
P. O. Box 3065  
Mobile, Alabama 36652-3065**

Acct No: \_\_\_\_\_

Tax Type: \_\_\_\_\_

The undersigned hereby makes application for refund of \$ \_\_\_\_\_, tax paid by said undersigned, to the City of Mobile Revenue Dept. for the period of \_\_\_\_\_, which was erroneously paid or paid in excess of the amount due, or was paid through mistake of fact or law. Said amount of tax was erroneously paid by reason of the following stated facts, viz:

Sworn to and subscribed before me,  
this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
\_\_\_\_\_  
Notary Public,  
State of: \_\_\_\_\_  
My Commission Expires \_\_\_\_ / \_\_\_\_ / \_\_\_\_

\_\_\_\_\_  
License (Business) Name (Seller)  
\_\_\_\_\_  
Petitioner's signature  
\_\_\_\_\_  
Address of Seller  
\_\_\_\_\_

Sworn to and subscribed before me,  
this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
\_\_\_\_\_  
Notary Public,  
State of: \_\_\_\_\_  
My Commission Expires \_\_\_\_ / \_\_\_\_ / \_\_\_\_

\_\_\_\_\_  
Name (Buyer)  
\_\_\_\_\_  
Signature of Buyer  
\_\_\_\_\_  
Address of Buyer  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Revenue Director

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

## INSTRUCTIONS

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 Mobile Revenue Department and the proper petition to file for each.

<b>Type of Tax</b>	<b>Petition Form Required</b>	<b>Signatures Required</b>
Business License	Direct	Licensee
Liquor Tax	Direct	Purchaser
Lease/Rental Tax	Direct	Leaser
Lodging Tax	Joint*	Seller & Purchaser
Wine Tax	Joint*	Seller & Purchaser
Food and Beverage Tax	Joint*	Seller & Purchaser
Automobile Lease Tax	Joint*	Seller & Purchaser
Sales/Use Tax	Joint*	Seller & Purchaser
Sellers Use Tax	Direct	Consumer/Purchaser
Consumer Use Tax	Direct	Consumer/Purchaser

\*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.

### **Filing Requirements:**

Before any refund under this section can be made, the tax-payer, his heirs, successors or assigns shall file a petition directed to the City of Mobile Revenue Department setting up the facts relied on to procure the refunding of money erroneously paid. Such petition must be made within three years from the date of payment.

### **Signatures:**

The petition must bear notarized signature(s) of petitioner(s). If a petitioner is/are individual(s), the individual(s) must sign. If a petitioner is a corporation, an officer of the corporation authorized to bind the corporation must sign. If the petitioner is a representative of the tax payer, an official Power of Attorney form is required. Joint Petitions must bear the notarized signature of the Buyer. Separate petition must be submitted for each buyer.

### **Documentation:**

Your petition must be documented. The petitioner(s) must attach invoices, receipts, check copies, accrual records, copies of returns and other documentation to the petition sufficient to provide an audit trail. Documentation should clearly describe the merchandise sold, place where sale was made and place where the merchandise was delivered to the customer. A separate petition is required for each separate account a refund is being requested.

### **Mailing:**

Completed petition with attached documentation should be mailed to:

**City of Mobile Revenue Department  
Petition Processor  
PO Box 3065  
Mobile, Alabama 36652-3065**