DIRECT 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 (s) 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:

Please print contact name, number, and email address:

____________________________________________________________________________

Sworn to and subscribed before me,
this _____ day of _____________, __________

____________________________________
Notary Public,

State of: ___________________________

My Commission Expires _____/_____/

License (business) name

petitioner’s signature

______________________________
address of licensee (business)

__________________________________________________________
Signature of Revenue Director

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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.

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<tr>
<td>Consumer Use Tax</td>
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*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 if returns and other documentation to the petition sufficient to provide and 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  
Refund Petition Processor  
PO Box 3065  
Mobile, Alabama 36652-3065