

Filing The Proper Petition

Requests for refund must qualify under Alabama Code in order to be considered. Alabama Code §40-2A-7(c)(2) states:

“...credit allowed, within (i) three years from the date that the return was filed, or (ii) two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax...”

There are two types of refund 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 Baldwin County Sales & Use Tax Department and the proper petition to file for each. *If a taxpayer wishes to request a refund of more than one type of tax, a separate petition is required for each type.*

Type of Tax	Petition Form Required	Signatures Required
County Sales Tax	Joint*	Seller and Purchaser
County Seller’s Use Tax	Joint*	Seller and Purchaser
Gasoline Tax	Joint*	Seller and Purchaser
Beer Tax	Direct	Seller/Distributor
County Consumer’s Use Tax	Direct	Consumer/Purchaser
County Rental Tax	Direct	Lessor

***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.**

Required Signatures

Both Joint Petitions and Direct Petitions must bear the *notarized* signatures of the parties involved. If a petitioner is an individual, the individual must sign. If a petitioner is a partnership or a 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, Baldwin County’s official Power of Attorney (POA) form is required.

Documentation

The 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.

Separate Petitions

Separate petitions for state and local taxes are required. *Do not combine state and city taxes on your petition for county taxes.*

Mailing

Mail completed petition with attached documentation to:

Baldwin County Sales & Use Tax Department
Attn: Heather Gwynn
PO Box 189
Robertsdale, AL 36567