



**BALDWIN COUNTY**  
**SALES & USE TAX / LICENSE INSPECTION DEPT.**  
 22070 HIGHWAY 59 STE 101  
 P O Box 189  
 ROBERTSDALE, AL 36567

(251) 943-5061  
 (251) 972-6836 Fax

**Joint Petition for Refund of Taxes**

The undersigned hereby makes application for refund of \_\_\_\_\_ Dollars, (\$ \_\_\_\_\_) for \_\_\_\_\_ tax paid by said undersigned to Baldwin County for the period(s) of \_\_\_\_\_ 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):

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

*TO BE COMPLETED BY THE SELLER:*

_____ Company Name	_____ FEIN	_____ Taxpayer ID Number
_____ Mailing Address	_____ City	_____ State
		_____ Zip Code
_____ Petitioner's Signature*	_____ Petitioner's Title	_____ Date
_____ Petitioner's Printed Name	_____ Contact Phone Number	

**\*Must be signed by an Officer, Owner, Partner or Legal Representative**

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Notary Public

TO BE COMPLETED BY THE PURCHASER/CONSUMER:

_____ Company Name	_____ FEIN	_____ Taxpayer ID Number	
_____ Mailing Address	_____ City	_____ State	_____ Zip Code
_____ Petitioner's Signature*	_____ Petitioner's Title	_____ Date	_____ /_____ /_____
_____ Petitioner's Printed Name	_____ Contact Phone Number		

**\*Must be signed by an Officer, Owner, Partner or Legal Representative**

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Notary Public

INTERNAL USE ONLY:

Date Received: _____/_____/_____	Approved <input type="checkbox"/> Denied <input type="checkbox"/>
Signature _____	Date ____/____/_____

## 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.*

<b>Type of Tax</b>	<b>Petition Form Required</b>	<b>Signatures Required</b>
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