

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: a Direct Petition for Refund and a Petition for Refund of Taxes Paid to Seller. A Direct Petition for Refund may be filed for tax paid **directly to Baldwin County**. A Petition for Refund of Taxes Paid to Seller may be filed by the consumer/purchaser who paid the tax directly to the seller. Listed below are the taxes administered by the Baldwin County Sales & Use Tax Department and the proper petition to file for each. No refunds will be issued unless the proper petition is filed. *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	Petition for Refund of Taxes Paid to Seller*	Consumer/Purchaser
County Seller’s Use Tax	Petition for Refund of Taxes Paid to Seller*	Consumer/Purchaser
Gasoline Tax	Petition for Refund of Taxes Paid to Seller*	Consumer/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 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

Both Direct Petitions for Refund and Petitions for Refund of Taxes Paid to Seller must bear the *notarized* signature of the party 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 must submit an amended return with supporting documentation including but not limited to applicable invoices, receipts, check copies, and accrual records that are 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 without the proper documentation.

Separate Petitions

Separate petitions for state and local taxes are required. Do not combine state and city taxes on your petition for county taxes. Refund petitions submitted to Baldwin County must be completed on the applicable Baldwin County petition for refund form. Baldwin County will not accept refund petitions via the Alabama Department of Revenue nor any other county or city’s petition for refund form.

Mailing

Mail completed petition with attached documentation to:

BALDWIN COUNTY SALES & USE TAX DEPARTMENT
ATTN: HEATHER GWYNN
PO BOX 189
ROBERTSDALE, AL 36567