

**SHELBY COUNTY BUSINESS REVENUE  
SALES, USE, LODGING, AND RENTAL/LEASE DIVISION**

Pay \$ \_\_\_\_\_  
The facts set out in this  
petition and the records of  
this office justify a refund in  
the amount shown above.



***DIRECT PETITION FOR REFUND/CREDIT***

**NOTE: Separate Petitions Are Required For Each Type of Tax**

\_\_\_\_\_/\_\_\_\_\_  
For Office Use Only

The undersign hereby make application for a refund of \_\_\_\_\_  
\_\_\_\_\_ Dollars. (\$\_\_\_\_\_) \_\_\_\_\_ tax paid by said undersign to the  
Shelby County Business Revenue Department for the period (s) \_\_\_\_\_, which amount was erroneously paid or paid in  
excess of the amount due, or was paid through mistake or fact of law.

Explain in detail the reason for refund claim (attach additional pages if necessary).

**Signatures:** A joint petition must bear the signatures of both the seller and the consumer-purchaser. If a petitioner is an individual, the individual must sign. If a petitioner is a partnership, a partner must sign. If a petitioner is a corporation, an officer of the corporation must sign.

\_\_\_\_\_  
Business Name (Seller)

\_\_\_\_\_  
Business Name (Consumer-Purchaser)

\_\_\_\_\_  
Account #

\_\_\_\_\_  
Telephone #

\_\_\_\_\_  
Account #

\_\_\_\_\_  
Telephone #

\_\_\_\_\_  
Petitioner's Signature / Title

\_\_\_\_\_  
Petitioner's Signature / Title

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

**(Instructions on Back)**

## **Filing The Proper Petition**

There are two types of petitions – Joint and Direct.

The Joint Petition requires the signatures of both parties to a transaction.

The Direct Petition requires the signature if only one party to a transaction.

No refund will be issued unless the proper petition is filed.

### **Documentation**

1. You must attach copies of you tax return(s) for the month(s) involved in your refund request.
2. If the refund being requested is for a single customer and if all of the following apply, this will be sufficient documentation:
  - A. This is the only tax you remitted on the monthly return.
  - B. The amount being requested as a refund is the exact amount shown on the return.
  - C. You have dated invoices which show this exact amount.
  - D. You have dated checks from the customer showing payment which documents the tax remitted.
3. If the refund being requested was remitted on a return involving more tax than was remitted for the refund involved, then you as the vendor must remit to the Shelby County Business Revenue Department a listing of each customer involved in the return and the tax that was remitted for each customer.

Include copies of the invoices for each customer showing the tax that makes up the total tax remitted.

4. Include receipts, accrual records and other documentation with the petition for refund to provide a sufficient audit and refund determination. If invoice copies are not attached, then a schedule of the invoice is required which provides the invoice date, invoice number, invoice amount and a description of the merchandise.

**ALL REFUND REQUESTS ARE SUBJECT TO ON-SITE AUDITS!**

**Mail Completed Petition To:**

**PLEASE NOTE OUR CHANGE OF ADDRESS**

Shelby County Business Revenue Department  
Sales, Use, Lodging, and Rental/Lease Tax  
200 West College Street – Room 115  
Columbiana, AL 35051

**Rev 5-1-19**