



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

JOINT PETITION FOR REFUND

NOTE: Separate Petitions Are Required
For Each Type of Tax

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

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 reasons for refund claim (attach additional pages if necessary).

Table with 2 columns: Category, Amount. Rows include Petition, Adjustment, Discount, Interest, Transfer, Total Amt. To be Refunded.

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.

Petitioner's Name (Seller)

Petitioner's Name (Consumer-Purchaser)

Account No# Telephone No#

Account No# Telephone No#

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:**

Shelby County Business Revenue Department  
Sales, Use, Lodging, and Rental/Lease Tax  
P O Box 800  
Columbiana, AL 35051  
205-670-6520  
205-669-8781 Fax