

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
SPECIAL PROJECTS SECTION
Simplified Sellers Use Tax (SSUT)

IMPORTANT

INFORMATION ON SSUT REFUND REQUESTS

Please read all instructions to the SSUT petition for refund on page 2 of Form ST-8 prior to completing the refund request. Incomplete or incorrectly filed Form(s) ST-8 will be denied.

Each person may **file only one (1) SSUT petition for refund, Form ST-8, in any given twelve (12) month period.** Please note this is not a calendar year period, but actually twelve (12) months from the last SSUT petition for refund filed. You **must attach all invoice copies** for an annual combined refund petition. Invoice copies must be attached to the refund petition to document the refund request. Petitions not fully completed and documented will be denied.

The **SSUT petition for refund, Form ST-8**, is to be used only for instances where a purchaser in Alabama paid the flat 8 percent SSUT to an out-of-state vendor and the tax rate where the property was delivered was less than the 8 percent collected. Purchasers may use this form to obtain a refund of the difference in the amount of tax paid and the amount of tax that would have otherwise been due. Please note that if you have purchases that have been made from an online retailer(s) that did not charge you tax, those purchases should be listed below to offset the tax due with the SSUT refund. Please create a list of items purchased without the payment of tax. Along with the purchase amount (multiply the total by the total tax rate) to use the SSUT refund to pay any additional tax you owe from magazine, TV, or online purchases with the SSUT refund. Please use the format shown below and attach to the refund request Form ST-8.

Non-Taxed Item Purchased: _____ Total of Purchase: _____

Total Non-Taxed Purchases: _____

Your state and local combined tax rate: _____

Total tax to offset refund: _____*

***(Multiply your total purchase by your tax rate.)**

Taxpayers with a Consumers Use Tax account should take a credit on the consumers use tax return on line 9b rather than requesting a refund. Please see the instructions on Form 2610 for additional information needed in order to take the overpaid amount SSUT as a credit.

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
ADMINISTRATION SECTION

Simplified Seller's Use Tax
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.

_____/_____/_____

_____/_____/_____

DATE APPROVED
FOR OFFICE USE ONLY

DATE RECEIVED: ____/____/_____

FOR OFFICE USE ONLY

The undersigned hereby makes application for refund in the amount of _____ Dollars, (\$ _____) for the Simplified Sellers Use Tax paid to said seller to the Alabama Department of Revenue for the purchase date(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):

Petition	_____
Adjustment	_____
Discount	_____
Interest	_____
Transfer	_____
Total Amt. To Be Refunded	_____
FOR OFFICE USE ONLY	

SELLER'S LEGAL NAME _____

PETITIONER'S LEGAL NAME (CONSUMER-PURCHASER) _____

SIMPLIFIED SELLERS USE TAX ACCOUNT NUMBER _____

ACCOUNT NUMBER AND FEIN (IF ANY) _____ TELEPHONE NUMBER _____

List amount(s) of purchases from out-of-state vendors on which sales or use tax was not paid to the vendor or otherwise accrued on an income tax return.

PETITIONER'S SIGNATURE / TITLE ***PLEASE SEE NOTE BELOW.** _____

PRINT PETITIONER'S NAME _____

MAILING ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

*** NOTE: Must be signed by an Officer, Owner, Partner or Legal Representative. For petitioner seeking refund of overpaid tax to the seller, purchaser must sign.**

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION
ADMINISTRATION SECTION

Simplified Seller's Use Tax Petition For Refund Instructions

The **Simplified Sellers Use Tax petition for refund, Form ST-8**, is to be used only for instances where a purchaser in Alabama paid the flat 8 percent Simplified Sellers Use Tax to an out-of-state vendor and the tax rate where the property was delivered was less than the 8 percent collected. Purchasers may use this form to obtain a refund of the difference in the amount of tax paid and the amount of tax that would have otherwise been due.

The petitioner must include purchases made from out-of-state sellers during the year on which no tax was collected or paid. The amount being requested for refund will be offset by any amount of tax that remains unpaid to the state for such purchases. Form ST-8 requires the signature of the purchaser of the transaction(s) certifying both the amount overpaid to seller(s) and the amount of tax due the state on purchases made from out-of-state sellers on which tax was not paid. No refund will be issued unless the proper petition is signed and filed.

Required Signatures

The petition must bear the signature of the purchaser involved. If a petitioner is an individual the individual must sign. If a petitioner is a partnership or 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, the Alabama Department of Revenue's official Power of Attorney (POA) form is required.

Documentation

The refund petition must be documented. The petitioner should attach a copy of the invoice(s), check copies or other proof of payment and any other documentation to the petition sufficient to provide an audit trail. The attached invoice(s) must include a description of the merchandise, seller's name and the seller's Alabama Simplified Seller's Use Tax account number.

Mail Completed Petition To:

Alabama Department of Revenue
Sales and Use Tax Division – Refund Section/SSUT
P.O. Box 327710
Montgomery, AL 36132-7710

Telephone: (334) 242-1490 Fax: (334) 353-7666

For information on refunds of taxes other than the Simplified Sellers Use Tax, please refer to the Forms and Instructions on Form numbers ST-5, ST-6 and ST-7.