

**ALABAMA TAX TRIBUNAL**

TRAVIS R. & PATRICIA T.  
BREWSTER,

§

Taxpayers,

§

DOCKET NO. INC. 24-0427-LP

v.

§

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

§

**FINAL ORDER**

This appeal involves the denial by the Alabama Department of Revenue of a request for a refund of income tax for 2021. The appeal came before the Tax Tribunal on February 25, 2025. Taxpayer Travis R. Brewster appeared and testified. Warren W. Young represented the Alabama Department of Revenue. Clifford Jennings, a Revenue Department tax accountant, appeared and testified.

On May 26, 2023, the Alabama Legislature enacted 2023 Ala. Act 377 (“the Rebate Act”), which provided a one-time refundable tax credit (“rebate”) to qualified taxpayers. The Rebate Act allotted to “individual taxpayers” who filed an Alabama 2021 individual income tax return “on or before October 17, 2022,” a “one-time refundable income tax credit” of “\$150.00 for single, head of family, and married filing separately” taxpayers, and \$300.00 for “married filing jointly” taxpayers. This appeal stems from the Revenue Department’s denial of the rebate allotted by the Rebate Act concerning the Taxpayers.

On June 4, 2024, the Revenue Department issued an “SB86 Rebate Denial Appeal” letter, denying the Taxpayers’ claim to the \$300.00 rebate. The Department stated that the Taxpayers did not file their 2021 Alabama individual income tax return until March 11,

2024, well past the October 17, 2022, deadline imposed by the Rebate Act. The Taxpayers then filed a Notice of Appeal of the denial with the Alabama Tax Tribunal on June 13, 2024.

At trial, the Taxpayers argued that they filed their 2021 Alabama individual income tax return before the Rebate Act's October 17, 2022, deadline. Mr. Brewster stated that the Taxpayers filed their 2021 return on April 7, 2022, specifying that the return was signed on April 7, 2022, and then mailed to the Revenue Department on April 8, 2022. The Taxpayers provided the certified mail receipt they received from the United States Postal Service ("USPS") when they mailed the return on April 8, 2022. This receipt also includes a handwritten note stating that the mailing was "picked up" on April 11, 2022. Mr. Brewster stated that the Taxpayers included a check for their outstanding tax liability of \$2,843.00 with their return in the April 8, 2022, mailing. Mr. Brewster argued that the "0 lb 2.80 oz" weight of the mailing reflected on the certified mail receipt evidences that both the check for the Taxpayers' outstanding liability as well as their 2021 return were included in the mailing. The Taxpayers also provided a copy of the canceled check payable to the Revenue Department for their 2021 tax liability, and their bank records that reflected their check was processed by the Department on June 2, 2022, and withdrawn from the Taxpayers' bank account on June 3, 2022.

Mr. Jennings, testifying for the Revenue Department, testified that the Department had no record of receipt of the Taxpayers' Alabama 2021 return before the October 17, 2022, deadline imposed by the Rebate Act. Instead, the Department's records reflected that the Department did not receive the return until March 11, 2024. Mr. Jennings testified that the Taxpayer's liability for 2021 was \$2,843.00. He then conceded that the Department

received the Taxpayers' check for that same amount on April 8, 2022, and the Department later deposited the check. However, Mr. Jennings testified that no return accompanied the Taxpayers' \$2,843.00 check and that the Department did not receive the Taxpayers' 2021 return until March 11, 2024. Finally, Mr. Jennings opined that it was a common practice for taxpayers to send the Department tax liability payments without also sending their return with the payment.

“Concerning [] refund petitions, the burden is on a taxpayer to prove that a refund is due.” *Game Day Tents, Inc.*, No. S. 17-358-JP, 19 (Ala. Tax Trib. April 12, 2023). (quoting *The Package Store #1, Inc., and The Package Store #2, Inc. v. Ala. Dep't of Revenue*, No. S. 87-183, 3 (Admin. Law Div. Jan. 26, 1993)). Here, to qualify for the rebate allotted by the Rebate Act, a qualified Alabama taxpayer must establish that they filed their Alabama 2021 tax return before the October 17, 2022, deadline. The Taxpayers have met this burden. The Taxpayers' testimony that they mailed their return and check in the same envelope to the Revenue Department on April 8, 2022, supports the Taxpayers' position that they are entitled to the rebate. The Taxpayers' USPS certified mail receipt further cements that the Taxpayers' return was both (1) timely mailed to and received by the Department (2) and that there was more than just a check in the mailing.

As stated above, the certified mail receipt reflects that the Taxpayers' mailing was sent to the Revenue Department on April 8, 2022, and picked up by the Department on April 11, 2022. Further, the receipt reflects that the mailing's weight was 2.80 oz. A standard check typically weighs about 0.16 oz, while a standard 4.5" x 9.75" envelope typically weighs 0.238 oz, and a standard 9" x 12" manila envelope typically weighs about 0.8 oz. The weight

of any combination of these three types of paper products falls well below the documented weight of the Taxpayers' April 8, 2022, mailing, indicating that there was more than just a check in the mailing.

Additionally, the Taxpayers' bank records show that the Taxpayers' check was deposited by the Revenue Department in 2022, and that this check was for their exact outstanding 2021 tax liability of \$2,843.00. Mr. Jennings confirmed that the Department received the Taxpayers' check on April 8, 2022, and that the Department also deposited the check in 2022. Mr. Jennings also confirmed that the Taxpayers' check was for the same amount as their 2021 tax liability.

Therefore, the Taxpayers are due the \$300.00 rebate allotted by the Rebate Act, and the Revenue Department's denial of the Taxpayers' claim to the rebate is overturned. Judgment is entered accordingly. The Revenue Department is directed to issue a refund to the Taxpayers for the rebate in due course.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered April 11, 2025.

/s/ Leslie Pitman  
LESLIE PITMAN  
Associate Judge  
Alabama Tax Tribunal

lp:thb

cc: Travis R. & Patricia T. Brewster  
Warren W. Young, Esq.