PET
380

TENNESSEE DEPARTMENT OF REVENUE
UNLICENSED EXPORTER CLAIM FOR REFUND

Name of Claimant _____ SSN/FEIN _____

Location Address _____ Account No. _____

City, State, ZIP _____ Claim Period: Beginning _____

Mailing Address _____ Ending _____

City, State, ZIP _____ Date of Claim _____

EXPORT GALLONS	GASOLINE COLUMN A	DIESEL DYED COLUMN B	DIESEL UNDYED COLUMN C	KEROSENE COLUMN D	JET FUEL COLUMN E	AV GAS COLUMN F	TOTAL COLUMN G
1. TN tax paid gallons (Schedule A) .							
2. Total gallons exported (Schedule B and documentation)							

3. Gasoline Privilege Tax - Line 2, Column A multiplied by $0.196917 ..... $ _____
4. Diesel Use Tax - Line 2, Column C multiplied by $0.167379 ..... $ _____
5. Special Privilege Tax - Line 2, Column G multiplied by $0.0095 ..... $ _____
6. Environmental Assurance Fee - Line 2, Column G multiplied by $0.004 ..... $ _____
7. Refund Amount - add lines 3, 4, 5, and 6 ..... $ _____

OATH OF TAXPAYER

Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Name _____ Title _____

(Signature of Taxpayer, Officer, or Authorized Representative)

FOR OFFICE USE ONLY

CHECKED BY	DATE	☐ APPROVED ☐ REDUCED ☐ INCREASED	REASON FOR REDUCTION	REFUND NO. PROCESS COMPLETION DATE

APPROVAL **Approved Amount $** _____

Director or Designate *Commissioner of Revenue or Designate* *Date*

RV-R0010001

INTERNET (4-03)

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266 Suite 203 1301 Riverfront Parkway	(901) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 Suite 209 7175 Strawberry Plains Pike	(901) 213-1400 3150 Appling Road Bartlett, TN	(615) 253-0600 Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600 .
www.tennessee.gov/revenue

UNLICENSED EXPORTER CLAIM FOR REFUND

All claims for refund of Tennessee petroleum taxes are subject to examination and review. The taxpayer is required to prove the petroleum products were actually exported from Tennessee. The Department of Revenue may request additional detailed support before approving or processing this claim.

Unlicensed Exporters may request a refund only on Tennessee tax paid gallons exported by transport truck or tank wagon.

Complete the top of the claim for refund with the required information: Name, location and mailing address, and federal employers identification number (FEIN) or social security number (SSN), account number, claim period, and date filed. The account number requested on the front of the claim is a number generated by the TN Department of Revenue. If you have filed a previous Unlicensed Exporter Claim for Refund and know the correct account number, you may use it. Otherwise, leave this field blank.

The Unlicensed Exporter Claim for Refund may be filed monthly.

A Claim for Refund must be filed within three (3) years from December 31st of the year when the shipment was exported.

CLAIM INSTRUCTIONS:

Columns are provided for separation of types of petroleum products.
Note: If your supplier did not extend the tare allowance to you, you are entitled to a refund of the actual rate per gallon paid. The maximum refund rate for Gasoline Tax is $0.20 per gallon and $0.17 per gallon for Diesel Tax.

LINE INSTRUCTIONS:

Line 1. **TN tax paid gallons.** (SCHEDULE A) Enter number of gallons received with Tennessee taxes paid. If gallons reported on this line are the same as reported on Line 2, then it is not necessary to complete Schedule A.

Line 2. **Total gallons exported.** (REQUIRED: SCHEDULE B, COPIES OF PURCHASE AND SALES INVOICES, AND SHIPPING PAPERS) The gallons in each column may be carried forward to the refund calculation on Lines 3 through 6. Tax paid gallons from Line 2, Column A/Gasoline are entered on Line 3. Tax paid gallons from Line 2, Column C/Diesel Undyed are entered on Line 4.

Line 3. **Gasoline Tax.** Exported gallons of Tennessee Gasoline Tax paid gasoline (Line 2-Column A) are multiplied by the given rate to calculate the Gasoline Tax refund amount.

Line 4. **Diesel Tax.** Exported gallons of Tennessee Diesel Tax paid undyed diesel (Line 2-Column C) are multiplied by the given rate to calculate the Diesel Tax refund amount.

Line 5. **Special Tax. (All products)** Total gallons exported (Line 2-Column G) are multiplied by the given rate. **Note:** The rate provided for Special Tax will reflect the reduction for Export Tax.

Line 6. **Environmental Assurance Fee. (All products)** Total gallons exported (Line 6-Column G) are multiplied by $.004.

Line 7. **Total Refund.** Add Lines 3, 4, 5, 6 to obtain the total amount of the refund due.

Schedule A - Purchases of Tennessee Tax Paid Gallons - Unlicensed Exporter Claim for Refund (Attach to PET 380)

Exporter Name:	FEIN:	Account Number:	Month of (MM-YY):

Tennessee Department of Revenue

MODE

J TRUCK
R RAIL
B BARGE
PL PIPELINE
B A BOOK ADJUSTMENT
ST STOCK TRANSFER

Product Type (Circle One)

65 GASOLINE
122 BLENDING COMPONENTS (TRANSMIX)
123 ALCOHOL
124 GASOHOL
125 AVIATION GASOLINE
130 JET FUEL
142 KEROSENE
160 UNDYED DIESEL
226 DIESEL (HIGH SULFUR DYED)
227 DIESEL (LOW SULFUR DYED)
____ OTHER (SEE ITA PRODUCT CODE LIST)

TERMINAL CODE #	PURCHASED FROM	SHIPPING PAPER	CARRIER NAME	CARRIER FEIN	MODE	POINT OF		SHIP DATE	SALES DOCUMENT #	TAX PAID GALLONS
						ORIGIN	DESTINATION			

Schedule Instructions - Use this schedule to provide detailed information to support Line 1 of the return. A separate schedule is required for each product type.

Total Gallons ____

Schedule B - Exports of Petroleum Products Intended for Direct Delivery Outside Tennessee - Unlicensed Exporter Claim for Refund (Attach to PET 380)

Exporter Name:	Destination State:	Product Type:	Month of (MM-YY):

Tennessee Department of Revenue

MODE

J TRUCK
R RAIL
B BARGE
PL PIPELINE
B A BOOK ADJUSTMENT
ST STOCK TRANSFER

Product Type (Circle One)

65 GASOLINE
122 BLENDING COMPONENTS (TRANSMIX)
123 ALCOHOL
124 GASOHOL
125 AVIATION GASOLINE
130 JET FUEL
142 KEROSENE
160 UNDYED DIESEL
226 DIESEL (HIGH SULFUR DYED)
227 DIESEL (LOW SULFUR DYED)
____ OTHER (SEE ITA PRODUCT CODE LIST)

TERMINAL CODE #	PURCHASED FROM	SHIPPING PAPER #	CARRIER NAME	CARRIER FEIN	MODE	POINT OF		SOLD TO:	CUSTOMER FEIN #	SHIP DATE	SALES DOCUMENT #	EXPORT GALLONS
						ORIGIN	DESTINATION					

See schedule instructions on back

Total Gallons ____

RV-F1402101

INTERNET (4-03)