



TENNESSEE DEPARTMENT OF REVENUE
Agricultural Purposes Claim for Refund

RV-R0008301 (10/19)

PET
353

Beginning Claim Period		Ending Claim Period	Check if applicable: Amended claim <input type="checkbox"/>
Account Number		FEIN/SSN	
Legal Name			Taxpayers should submit their claim for refund by visiting the Department's website at https://tntap.tn.gov/eservices .
Mailing Address			
City	State	ZIP Code	
Location Address			
City	State	ZIP Code	

- Has the gasoline been, or will it be used exclusively for your own use? Yes No
- Agricultural Sales and Use Tax Exemption number _____
- Capacity of agricultural storage tank _____

Gasoline Tax Refund

- Gallons of gasoline purchased (complete Schedule A and attach invoices) (each purchase must be 50 gallons or more to be claimed for refund)..... _____
- Gallons used in licensed vehicles on public roads or highways _____
- Gallons used for agricultural purposes in equipment listed (complete Schedule B or attach an equipment list) _____
- Gasoline tax refund amount (multiply Line 6 by \$.25)..... \$ _____

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Affidavit of Taxpayer

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

Name _____ Title _____
Signature of Taxpayer, Officer, or Authorized Representative

Print Name _____ Date _____

INSTRUCTIONS: Agricultural Purposes Claim for Refund

Tenn. Code Ann. § 67-3-411 provides that any person using taxable gasoline for agricultural purposes on which the gasoline tax has been paid shall be entitled to a refund of the gasoline tax except **\$.01** per gallon, but there shall be no refund of the **\$.01** per gallon special privilege tax or the **\$.004** per gallon environmental assurance fee. Each purchase must be for 50 or more gallons to be claimed for refund. The minimum amount that may be claimed is **\$25**.

Agricultural purposes is defined as operating tractors or other farm equipment used exclusively, whether for hire or not, in plowing, planting, harvesting, raising, or processing of farm products at a farm, nursery or greenhouse, or operating farm irrigation systems. In order to qualify, such vehicles or equipment must not be operated on the public highways of this state.

Claims for refund of gasoline tax used for agricultural purposes may be filed either annually or semi-annually. Annual claims for the previous calendar year may be filed January 1 – April 15 of the following year. Semi-annual claims may be filed during the following periods:

- Claim period of January through June, the claim may be filed July 1 – October 15 of that same year, or
- Claim period of July through December, the claim may be filed January 1 – April 15 of the following year.

The claim for refund must contain all required information. If filed on paper, you must sign the claim form in the appropriate space. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim.

Schedules A and B must be completed before completing Lines 4 and 6.

Taxpayers should file their claim by visiting the Department's website at <https://tntap.tn.gov/eservices>. Alternatively, they may mail the refund claim to the address below.

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

If this is an amended claim, check the appropriate box on the front of this claim.

Schedule A Instructions

List all purchase invoices of gasoline purchases including date of purchase, invoice number and number of gallons (each purchase must be 50 or more gallons). Gallons should be rounded to the nearest gallon. Attach copies of the invoices listed in the schedule.

Schedule B Instructions

List all agricultural equipment in which gasoline is used.

Gasoline Tax Refund Instructions

Line 1: Check the box to indicate if the gasoline is for your own use.

Line 2: Enter your Agricultural Sales and Use Tax Exemption Certificate number.

Line 3: Enter the storage capacity of the agricultural storage tank.

Line 4: Enter the total gallons from Schedule A.

Line 5: Enter the number of gallons of gasoline purchased that were used in licensed vehicles on public roads or highways.

Line 6: Enter the number of gallons of gasoline used for agricultural purposes.

Line 7: Multiply the total gallons of gasoline on Line 6 by **\$.25**.