



TENNESSEE DEPARTMENT OF REVENUE  
LIQUIFIED GAS USER ANNUAL TAX RETURN

**PET  
356**

Filing Period Beginning:  Ending:	Account No.	SSN or FEIN
	Due Date	

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 8 and mail to:

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

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

Reminders	IF AN AMENDED RETURN CHECK HERE <input type="checkbox"/>
<ol style="list-style-type: none"> <li>Please read instructions on back before preparing this return.</li> <li>Maintain adequate records to support return.</li> <li>Be sure to sign and date in the signature box below.</li> <li>If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of the return.</li> </ol>	

1. Total gallons consumed in Tennessee; round to the nearest gallon (Total from Schedule A, Line 7) .....	(1)	_____
2. Tax due per mileage (Multiply Line 1 by Liquified Gas tax rate of \$ _____ ) .....	(2)	\$ _____ .
3. Less: Tax paid to vendors .....	(3)	\$ _____ .
4. Tax due (Line 2 less Line 3) .....	(4)	\$ _____ .
5. Credit (Enter outstanding credit amount from previous Department of Revenue notices) .....	(5)	\$ _____ .
6. Penalty <small>If filed LATE, compute penalty at 5% of the tax (Line 4 minus Line 5) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due.</small> .....	(6)	\$ _____ .
7. Interest - If filed late, compute interest at _____ % per annum on the tax (Line 4 minus Line 5) from _____ the due date to the date of payment .....	(7)	\$ _____ .
8. Total amount due (Add lines 4, 6, and 7; subtract Line 5 if applicable) .....	(8)	\$ _____ .

FOR OFFICE USE ONLY

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.	
_____ President or Other Principle Officer	_____ Date
_____ Signature of Preparer other than Taxpayer	_____ Date
_____ Tax Preparer's Address	_____ Phone Number

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

**Chattanooga**  
(423) 634-6266  
1301 Riverfront Pkwy  
Suite 203  
Chattanooga, TN  
37402

**Jackson**  
(731) 423-5747  
Suite 340  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**  
(423) 854-5321  
204 High Point Drive

**Knoxville**  
(865) 594-6100  
Suite 209  
7175 Strawberry  
Plains Pike

**Memphis**  
(901) 213-1400  
3150 Appling Road  
Bartlett, TN

**Nashville**  
(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.

## Instructions

This is an annual return for vehicles that operate on liquified gas. The total gallons consumed in Tennessee is calculated on Schedule A. Complete Schedule A before completing the front of the return. The tax return is due annually by July 25th each year.

### SCHEDULE A

Divide the miles on each class by the MPG allowed to determine the number of gallons (attach Vehicle Schedule C).

Miles

Gallons

- |    |  |       |   |         |       |
|----|--|-------|---|---------|-------|
| 1. | TN Miles - Passenger Cars  | _____ | ÷ | 19 MPG= | _____ |
| 2. | TN Miles - Class 1 Vehicles  | _____ | ÷ | 14 MPG= | _____ |
| 3. | TN Miles - Class 2 Vehicles  | _____ | ÷ | 14 MPG= | _____ |
| 4. | TN Miles - Class 3 Vehicles  | _____ | ÷ | 8 MPG=  | _____ |
| 5. | TN Miles - Class 4 Vehicles  | _____ | ÷ | 8 MPG=  | _____ |
| 6. | TN Miles - Class 5 Vehicles  | _____ | ÷ | 5 MPG=  | _____ |
| 7. | Add lines 1, 2, 3, 4, 5, and 6 and enter here and on Line 1 on front of return ..... (7) _____ |       |   |         |       |

**LIQUIFIED GAS USER TAX RETURN (Attach to PET 356)  
VEHICLE SCHEDULE C**

CHECK ONLY ONE CLASS PER SCHEDULE PAGE

- PASSENGER CARS
- CLASS 1 VEHICLES
- CLASS 2 VEHICLES
- CLASS 3 VEHICLES
- CLASS 4 VEHICLES
- CLASS 5 VEHICLES



TAXPAYER NAME \_\_\_\_\_

ACCOUNT NUMBER \_\_\_\_\_

	VEHICLE IDENTIFICATION NO.	BEGINNING ODOMETER READING JULY 1	ENDING ODOMETER READING JUNE 30	TOTAL MILES TRAVELED	OUT-OF-STATE MILES	TENNESSEE MILES
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						

TOTAL TENNESSEE MILES - CARRY FORWARD TO LINES 1 THROUGH 6, SCHEDULE A .....