



**TENNESSEE DEPARTMENT OF REVENUE**  
**User's Liquefied Petroleum Gas Tax Return**

RV-R0004401 (10/19)

**PET**  
**356**

Filing Period	Due Date	Check if applicable: Amended return <input type="checkbox"/>
Account Number	FEIN/SSN	

Legal Name			Taxpayers should submit their return and payment from Line 14 by visiting the Department's website at <a href="https://tntap.tn.gov/eservices">https://tntap.tn.gov/eservices</a> .
Mailing Address			
City	State	ZIP Code	

	Tennessee Miles	Miles Per Gallon	Gallons
1. Gallons of liquefied gas consumed for passenger cars.....	_____	divided by 19 =	_____
2. Gallons of liquefied gas consumed for Class 1 Vehicles.....	_____	divided by 14 =	_____
3. Gallons of liquefied gas consumed for Class 2 Vehicles.....	_____	divided by 14 =	_____
4. Gallons of liquefied gas consumed for Class 3 Vehicles.....	_____	divided by 8 =	_____
5. Gallons of liquefied gas consumed for Class 4 Vehicles.....	_____	divided by 8 =	_____
6. Gallons of liquefied gas consumed for Class 5 Vehicles.....	_____	divided by 5 =	_____
7. Total gallons consumed in Tennessee (add Lines 1-6) .....	(7) _____		
8. Tax due per mileage (multiply Line 7 by applicable rate).....	(8) _____		
9. Tax paid to vendors.....	(9) _____		
10. Net tax due (subtract Line 9 from Line 8).....	(10) _____		
11. Credit memo balance.....	(11) _____		
12. Penalty (see instructions) .....	(12) _____		
13. Interest (see instructions).....	(13) _____		
14. Total amount due (add Lines 10, 12, and 13; subtract Line 11).....	(14) _____		



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.

_____ Taxpayer's Signature	_____ Date	_____ Title
_____ Tax Preparer's Signature	_____ Preparer's PTIN	_____ Date
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

**FOR OFFICE USE ONLY**





## Instructions: User's Liquefied Petroleum Gas Tax Return

A user operating a vehicle for commercial purposes is required by Tenn. Code Ann. § 67-3-1110(b) to file an annual report on or before July 25th of each year for the previous 12 month period ending June 30th.

Taxpayers should submit online their fully completed return, along with the amount from Line 14, by visiting the Department's website at <https://tntap.tn.gov/eservices>. Alternatively, they may mail the return and payment to the address below. Checks should be made out to the Tennessee Department of Revenue.

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

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

### Vehicle Schedule Instructions

Complete information at the top of the schedule including name, FEIN/SSN, account number, filing period, and class of vehicle. A separate schedule must be completed for each class of vehicle.

Enter vehicle identification number, beginning odometer reading on July 1, ending odometer reading June 30, total miles traveled, out-of-state miles and Tennessee miles. Enter total of Tennessee miles for each class of vehicle.

### Calculation of Tax

For lines 1 through 6, enter Tennessee miles for each class of vehicle on the appropriate line. Divide miles by miles per gallon and enter gallons for each class of vehicle in the gallon column. Gallons should be rounded to the nearest gallon.

Line 7: Total gallons consumed in Tennessee. Add gallons on from lines 1 through 6.

Line 8: Tax due per mileage. Multiply line 7 by the tax rate. See table below for appropriate tax rate.

Line 9: Tax paid to vendors. Enter liquefied petroleum gas tax paid to liquefied petroleum gas dealers.

Line 10: Net tax due. Subtract line 9 from line 8. If line 9 is more than line 7, enter zero.

Line 11: Credit memo balance. If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 12: Penalty. If filed late, compute penalty at **5%** of the tax due (Line 10 minus Line 11) for each 30 day period or portion thereof for which the tax is delinquent, up to a maximum of **25%** of the delinquent amount. The minimum penalty is **\$15** for the delinquent filing of a return.

Line 13: Interest. Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at [www.tn.gov/revenue](http://www.tn.gov/revenue). If the payment is late, apply the interest rate to the total tax due (Line 10 minus Line 11).

Line 14: Total amount due. Add lines 10, 12, and 13; subtract line 11.

Tax Rate Table	Tax Rate Prior to 07/01/17	Rate 07/01/17 - 06/30/18	Rate 07/01/18 - 06/30/19	Rate after 06/30/19
<b>Liquefied Petroleum Gas Tax Rate</b>	\$0.14	\$0.17	\$0.19	\$0.22