



**TENNESSEE DEPARTMENT OF REVENUE**  
**Governmental Sales Claim for Refund**

RV-R0008501 (05/20)

**PET**  
**357**

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

**Computation of Refund (use the Schedule of Government Sales)**

**Tax or Fee Amount**

1. Gasoline tax - multiply total from Column A by applicable rate..... \_\_\_\_\_
2. Diesel tax - multiply total from Column B by applicable rate..... \_\_\_\_\_
3. Special tax - add totals from Column A, B, and C and multiply by \$.01 ..... \_\_\_\_\_
4. Environmental assurance fee - add totals from Column A, B, and C and multiply by \$.004..... \_\_\_\_\_
5. Total refund claimed - add Lines 1 through 4..... \_\_\_\_\_

Rate Table	Rates 7/01/18 - 6/30/19	Rates After 6/30/19
<b>Gasoline Refund Rate</b>	\$0.246146	\$0.255992
<b>Diesel Refund Rate</b>	\$0.236300	\$0.265838



**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: Governmental Sales Claim for Refund

Tenn. Code Ann. § 67-3-413 provides that a licensed wholesaler who has paid any taxes and fees due under Tenn. Code Ann. §§ 67-3-201, 67-3-202, 67-3-203, and 67-3-204, may apply for a refund of taxes or fees paid on any petroleum products subsequently sold free of tax to a governmental agency holding an exemption permit issued by the Department of Revenue. A licensed supplier or importer may claim a credit on the distributor report for any taxes or fees paid on any petroleum products sold free of tax to a governmental agency, or may, in the alternative, file a claim for refund. For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier, or importer may submit a claim for refund or credit on behalf of a retail vendor.

The claim for refund or credit must be submitted to the Department on the Governmental Sales Claim for Refund form on or before the last day of the second month following the month in which the exempt sales were made. The claim for refund or credit must include all exempt government sales for the month in which a refund or credit is due. One omnibus claim may be filed after January 1 and before July 1 for any exempt sales made during the previous calendar year for which a claim has not been made.

The claim for refund or credit must contain all required information. Complete the information at the top of the claim including beginning and ending filing period, account number, FEIN/SSN, legal name, mailing address and location address. Indicate if this is an amended or omnibus claim. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim.

In addition, all claims must be accompanied by copies of all invoices for sales on which the licensee is claiming a refund or credit. The invoices submitted with such a claim must contain the exemption permit number for the governmental agency to which the sales were made. The Department may allow computer documentation to be submitted instead of copies of invoices.

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 Of Government Sales

Enter the date the product was sold, the invoice number, the name of the governmental agency, the agency's permit number, and the number of gallons sold by product type for each exempt government sale. Gallons should be rounded to the nearest gallon.

### Computation of Refund

- Line 1: Gasoline Tax - Multiply the total gasoline gallons from the Schedule of Government Sales, Column A by the tax rate (see tax rate table below), and enter the amount of the gasoline tax.
- Line 2: Diesel Tax - Multiply the total undyed diesel gallons from the Schedule of Government Sales, Column B by the tax rate (see tax rate table below), and enter the amount of the diesel tax.
- Line 3: Special Tax - Multiply the total gallons from the Schedule of Government Sales, Columns A, B and C by the tax rate (see tax rate table below), and enter the amount of the special tax.
- Line 4: Environmental Assurance Fee - Multiply the total gallons from the Schedule of Government Sales, Columns A, B and C by the tax rate (see tax rate table below), and enter the amount of the environmental assurance fee.
- Line 5: Total Refund Due - Add Lines 1 through 4.

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