



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

RV-R0008501 (7/19)

**PET  
357**

1. Name of Claimant \_\_\_\_\_ Date of Claim \_\_\_\_\_
2. Location Address \_\_\_\_\_  
Street City State ZIP Code
3. Mailing Address \_\_\_\_\_  
Street City State ZIP Code
4. Account No. \_\_\_\_\_ FEIN or SSN \_\_\_\_\_ Beginning Claim Period \_\_\_\_\_
5. Is this an omnibus claim?  Yes  No Ending Claim Period \_\_\_\_\_

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

**Tax or Fee Amount**

1. Gasoline Tax – multiply Column A by \$0.255992 \_\_\_\_\_.
2. Diesel Tax – multiply Column B by \$0.265838 \_\_\_\_\_.
3. Special Tax – add Columns A, B, and C and multiply by \$0.01 \_\_\_\_\_.
4. Environmental Assurance Fee – add Columns A, B, and C and multiply by \$0.004 \_\_\_\_\_.
5. Total Refund Claimed – add Lines 1 through 4 \_\_\_\_\_.

**Affidavit 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

Print Name \_\_\_\_\_ Date \_\_\_\_\_

**For Office Use Only**

Checked By	Date	<input type="checkbox"/> Approved <input type="checkbox"/> Reduced <input type="checkbox"/> Increased	Reason for Reduction	Refund No.
				Process Completion Date
<b>Approval</b>			Approved Amount \$ _____	
_____ <small>Director or Designate</small>		_____ <small>Commissioner of Revenue or Designate</small>		_____ <small>Date</small>



## Instructions: Government 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. 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.

### Instructions

- Line 1: Enter your complete name and the date that you completed and filed the claim.
- Line 2: Enter your location address.
- Line 3: Enter your mailing address.
- Line 4: The account number for the government sales claim for refund or credit is generated by the Department. If you have filed a previous Governmental Sales Claim for Refund and know the correct number, you may use it. Otherwise, leave the account number blank. Enter your federal identification number or social security number and the beginning date for the claim period.
- Line 5: Check the correct box to indicate if this is or is not an omnibus claim. Enter the ending date for the claim period.

### 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.

### Computation of Refund

- Line 1: Gasoline Tax - Multiply the total gasoline gallons from the Schedule of Government Sales, Column A by the tax rate, 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, 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, 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, and enter the amount of the environmental assurance fee.
- Line 5: Total Refund Due - Add Lines 1 through 4.

### Please mail claim to:

Tennessee Department of Revenue  
Taxpayer Services Division  
500 Deaderick Street  
Nashville, TN 37242