



Schedule A: Gallons of Fuel Delivered into Licensed Vehicles from a Nontaxable Source

Compressed natural gas and/or hydrogen gas put into tank of vehicle(s) licensed to use on public highways. This schedule should include all vehicles licensed to use Tennessee highways. The column to the right on the schedule is used to record total fuel placed into individual vehicles.

Product Type	Vehicle License Plate Number	State of Registration	Gallons of Fuel Placed in Vehicle

Total compressed natural gas gallons (round to the nearest gallon)..... (Transfer to Line 2a on front of return)

Total hydrogen gas gallons (round to the nearest gallon)..... (Transfer to Line 2b on front of return)

Schedule B: Gallons of Fuel Used for All Purposes Other Than a Licensed Vehicle

Compressed natural gas and/or hydrogen gas used for purposes other than in a licensed vehicle.

Product Type	Purpose	Gallons

Total compressed natural gas gallons (round to the nearest gallon)..... (Transfer to Line 3a on front of return)

Total hydrogen gas gallons (round to the nearest gallon)..... (Transfer to Line 3b on front of return)

INSTRUCTIONS: User's Compressed Natural Gas and Hydrogen Gas Tax Return

A user of compressed natural gas and/or hydrogen gas is required by Tenn. Code Ann. Title 67, Chapter 3, Part 11 to obtain a user's permit and to file a monthly return and remit the taxes on or before the twenty-fifth day of the month following the month of activity.

Complete the information at the top of the return including filing period, account number, FEIN/SSN, legal name, and mailing address.

A gallon equivalent of five and sixty-six one-hundredths pounds (5.66 lbs.) per gallon should be used for compressed natural gas and hydrogen gas. Gallons should be rounded to the nearest gallon.

Taxpayers should submit online their fully completed return and schedules, along with the amount from Line 8, 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.

Effective July 1, 2019, the compressed natural gas tax rate is \$0.21/gallon. Effective January 1, 2025, the hydrogen gas tax rate is \$0.21/gallon. For all motor fuel tax rates, visit our website at <https://www.tn.gov/revenue/taxes/motor-fuel-taxes/due-dates-and-tax-rates.html>.

Schedule A: For each vehicle, list the product type (compressed natural gas or hydrogen gas), vehicle license plate number, state of registration, and gallons of fuel placed in the vehicle. Total the gallons for each product type and enter compressed natural gas on Line 2a and hydrogen gas on Line 2b of the return.

Schedule B: List the product type (compressed natural gas or hydrogen gas), the purpose, and the gallons of compressed natural gas or hydrogen gas used for purposes other than in a licensed vehicle. Total the gallons for each product type and enter compressed natural gas on Line 3a and hydrogen gas on Line 3b of the return.

Calculation of Tax

- Line 1: Total gallons of fuel received during the month. Add Line 1a (compressed natural gas) and Line 1b (hydrogen gas) and enter the total gallons of the product type(s) received during the month.
- Line 2: Total gallons of fuel delivered into licensed vehicles from a nontaxable source. Add Line 2a (compressed natural gas) and Line 2b (hydrogen gas) and enter total gallons from Schedule A.
- Line 3: Total gallons of fuel used for all purposes other than in a licensed vehicle. Add Line 3a (compressed natural gas) and Line 3b (hydrogen gas) and enter total gallons from Schedule B.
- Line 4: Tax due. Multiply Line 2 by the appropriate tax rate.
- Line 5: Credit memo balance. If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 6: Penalty. If filed late, compute penalty at **5%** of the tax due (Line 4 minus Line 5) 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 7: 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. If the payment is late, apply the interest rate to the total tax due (Line 4 minus Line 5).
- Line 8: Total amount due. Add Lines 4, 6, and 7; subtract Line 5.