

TENNESSEE DEPARTMENT OF REVENUE User's Compressed Natural Gas and Hydrogen Gas Tax Return

	PET	Filing Period	Due Date					
366		Account Number	FEIN/SSN		Check if applicable: Amended return			
Le	gal Name							
Má	ailing Addres	SS	Taxpayers should submit their return and payment from Line 8 by visiting the Department's website at					
Cit	ty		State	ZIP Code	https://tntap.tn.go			
1. Total gallons of fuel received during the month (add Lines 1a and 1b)(1)								
	a. Gallons of compressed natural gas received (see instructions)(1a)							
b. Gallons of hydrogen gas received (see instructions)(1b)								
2.	2. Total gallons of fuel delivered into licensed vehicles from nontaxable sources (add Lines 2a and 2b)(2)							
	a. Gallons of compressed natural gas delivered (see instructions) (2a)							
	b. Gallon	s of hydrogen gas delivered	(see instructions)	(2b) _				
3.	Total gallons of fuel used for all purposes other than a licensed vehicle (add Lines 3a and 3b)(3)							
		s of compressed natural gas						
		s of hydrogen gas used othenstructions)		(3b) –				
4.	Tax due (multiply Line 2 by applicable	e rate)		(4)			
	Tax due (multiply Line 2 by applicable rate)(4)(5)(5)							
6.	Penalty (s	enalty (see instructions)(6)						
7.	Interest (s	nterest (see instructions)(7)						
8.	. Total amount due (add Lines 4, 6, and 7; subtract Line 5)(8)(8)							
	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 Signat	ure	Preparer's PT	TIN Date	Telephone		
		Preparer's Address		City	State	ZIP Code		
	Preparer's Email Address							
				FOF	R OFFICE USE ONLY			

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 compared of patr	ural gas gallons (valuad to the peace	et callon)		
Total compressed nati	ural gas gallons (round to the neare		ansfer to Line 2a on front of return)	
		•	•	
Total hydrogen gas gal	llons (round to the nearest gallon)	(Tra	ansfer to Line 2b on front of return)	
	of Fuel Used for All Purposes Othe			
	and/or hydrogen gas used for purposes			
Product Type	D		Callana	
Product Type	Purpose		Gallons	
	1 11 7 2 2 3			
i otal compressed nati	ural gas gallons (round to the neare:	st gallon) Transf)	er to Line 3a on front of return)	
Total budresen ass sa	llong (round to the popular		,	
rotai riyurogeri gas ga	llons (round to the nearest gallon		er 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.