



TENNESSEE DEPARTMENT OF REVENUE  
BLENDER'S RETURN

**PET  
368**

Filing Period Beginning: _____ Ending: _____ Due Date: _____	Account No. _____ Location Address _____	SSN or FEIN _____  Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242 For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.
		If this is an AMENDED RETURN, } <input type="checkbox"/> please check the box at right

	COLUMN I UNBLENDED TAXPAID PRODUCT	COLUMN II UNTAXED PRODUCT	COLUMN III BLENDED PRODUCT
1. Beginning Inventory:	A. Fuel other than gasoline _____	_____	_____
	B. Gasoline _____	_____	_____
2. Purchases (Schedule):	A. Fuel other than gasoline _____	_____	_____
	B. Gasoline _____	_____	_____
3. Used in blending:	A. Fuel other than gasoline _____	_____	_____
	B. Gasoline _____	_____	_____
4. Other use or sale (Schedule):	A. Fuel other than gasoline _____	_____	_____
	B. Gasoline _____	_____	_____
5. Ending inventory:	A. Fuel other than gasoline _____	_____	_____
	B. Gasoline _____	_____	_____

**Computation of Taxes & Fees**  
see instructions on reverse side

	FUEL Other than Gasoline	GASOLINE
6. Gallons Subject to Tax (from Line 3) .....	_____	_____
7. Diesel Tax - multiply gallons on Line 6 by \$.17 ...	\$ _____	_____
8. Gasoline Tax - multiply gallons on Line 6 by \$.20	_____	\$ _____
9. Special Tax - multiply gallons on Line 6 by \$.01 .....	\$ _____	\$ _____
10. Environmental Assurance Fee - multiply gallons on Line 6 by \$.004 .....	\$ _____	\$ _____
11. Total Tax Due (Add lines 7, 8, 9, and 10 in each column) .....	\$ _____	\$ _____
12. Total taxes and fees (add both columns on Line 11) .....	\$ _____	\$ _____
13. Enter outstanding credit amount from previous Department of Revenue notice(s) .....	\$ _____	\$ _____
14. Penalty <small>If filed LATE, compute penalty at 5% of the tax (Line 12 minus Line 13) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due.</small>	\$ _____	\$ _____
15. Interest - Multiply the tax (Line 12 minus Line 13) by _____ % per annum on taxes unpaid by the due date	\$ _____	\$ _____
16. Total Remittance Amount - Add lines 12, 14, and 15; subtract Line 13 if applicable .....	\$ _____	\$ _____

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature	Date
Signature of Preparer other than Taxpayer	Date

**FOR OFFICE USE ONLY**

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

**Chattanooga**  
(423) 634-6266  
Suite 203  
1301 Riverfront  
Parkway

**Jackson**  
(731) 423-5747  
Suite 340  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**  
(423) 854-5321  
204 High Point Drive

**Knoxville**  
(865) 594-6100  
Suite 209  
7175 Strawberry  
Plains Pike

**Memphis**  
(901) 213-1400  
3150 Appling Road  
Bartlett, TN

**Nashville**  
(615) 253-0600  
Andrew Jackson Building  
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.  
Out-of-state callers must dial (615) 253-0600.

## BLENDER'S RETURN

Any person engaged in business in Tennessee as a blender must first obtain a blender's license. Each person blending untaxed materials (including blendstocks and additives) with taxable petroleum products (on which taxes and fees have already been paid or accrued) must remit the taxes and fees due on the previously untaxed volumes. If the blending process alters the ASTM specifications of the blended product, then applicable taxes and fees shall apply to the altered product.

A person licensed as a blender must file monthly and report the amount of any untaxed petroleum products, blend stocks, or additives blended in Tennessee and pay all taxes and fees which have not been previously paid. The return is due on or before the twentieth (20th) day of the month following the month of activity. Supporting schedules are required for purchases (Line 2) and sales or other use (Line 4). Identify each schedule according to the tax month, the return line, the column number (I, II, or III) and the product.

## RETURN INSTRUCTIONS:

Generally, the blender will report either a diesel product on A lines or a gasoline product on B lines. The return provides three columns which should be considered and completed separately.

- Column I: For all lines, complete the column giving the gallon amounts of unblended, tax paid product(s).
- Column II: For all lines, complete the column giving the gallon amounts of untaxed product(s). Untaxed products may include, but are not limited to, chemicals, substandard or variant grades of product, or previously untaxed product which may be used as a blending stock.
- Column III: For all lines (except Line 2), complete the column by providing the gallons of tax paid blended product.

## Line Instructions:

Inventory, purchases, and uses are reported on Lines 1 through 5.

- | <b>Line No.</b> | <b>Description:</b>   |
|-----------------|---|
| Line 1          | <b>Beginning Inventory.</b> Enter the total beginning inventory for each column.  |
| Line 2          | <b>Purchases.</b> For Column I and Column II only, complete a separate and detailed supporting schedule. Bring the total gallons forward to Line 2 from schedule.   |
| Line 3          | <b>Used in blending.</b> Enter the gallons used in the reporting period for each column.  |
| Line 4          | <b>Other use or sale.</b> Provide a supporting schedule of any gallons reported as sold or used in any manner other than for blending (Column I & II) or for the sale or use of blended product (Column III). |
| Line 5          | <b>Ending Inventory.</b> Enter the total ending inventory for each column.  |

## Computation of Taxes and Fees.

The blender uses Lines 6 through 16 to report the gallons currently subject to tax and to calculate the amount due with the return. Two columns are provided to separate the tax identity of the blended product. Enter gallons in either the Gasoline or Fuels Other than Gasoline column.

- | <b>Line No.</b> | <b>Description:</b>  |
|-----------------|--|
| Line 6          | <b>Gallons subject to taxes and fees.</b> These gallons will usually come from Line 3, Column II. However, any commingled product entered in Column I on which Diesel Tax or Gasoline Tax is due must be included in Line 6 gallons. |
| Line 7          | <b>Diesel Tax due.</b> Gallons from Line 3 A, Column II. If the end product is fuel other than gasoline and the Diesel Tax is due, enter the gallons from Line 6 times the rate from Line 7.   |
| Line 8          | <b>Gasoline Tax due.</b> Gallons from Line 3 B, Column II. If the product is gasoline, or gasoline substitutes, and the Gasoline Tax is due, enter the gallons from Line 6 times the rate from Line 8.                               |
| Line 9          | <b>Special Tax due.</b> Gallons from Line 3, Column II. If the product from Line 6 has not been subject to Special Tax, enter the gallons from Line 6 times the rate from Line 9.  |
| Line 10         | <b>Environmental Assurance Fee due.</b> Gallons from Line 3, Column II. If the product from Line 6 has not been subject to Special Tax, enter the gallons from Line 6 times the rate from Line 10.                                   |
| Line 11         | <b>Net Tax Due.</b> Add lines 7, 8, 9, and 10 for each type of product.  |
| Line 12         | <b>Total taxes and fees.</b> Add any amounts from Line 11 for both types of product.   |



