



TENNESSEE DEPARTMENT OF REVENUE
Blender's Return

RV-R0008801 (10/19)

PET
368

Form with fields: Filing Period, Due Date, Account Number, FEIN/SSN, Legal Name, Mailing Address, City, State, ZIP Code, Location Address, City, State, ZIP Code. Includes a checkbox for 'Amended return' and a URL: https://tntap.tn.gov/eservices.

Table with 3 columns: Description, Fuel Other than Gasoline, Gasoline. Rows 1-11 detailing tax calculations for gallons, diesel tax, gasoline tax, special tax, environmental assurance fee, total tax due, total taxes and fees, credit memo balance, penalty, interest, and total amount due.



Declaration box: 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. Fields for Taxpayer's Signature, Date, Title, Tax Preparer's Signature, Preparer's PTIN, Date, Telephone, Preparer's Address, City, State, ZIP Code, and Preparer's Email Address.

FOR OFFICE USE ONLY



INSTRUCTIONS: 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 biodiesel, 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, biodiesel, blendstocks, 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 20th day of the month following the month of activity.

Taxpayers are required to file this return electronically. Newly registered exporters are allowed to file two paper returns before converting to electronic filing. Failure to file electronically may result in a \$500 fine or revocation of the blender's license. You may access and file this return electronically 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.

Schedule B4U – Untaxed Gallons Used in Blending

Schedule B4U must be completed first before filling out the main portion of the Blender's Return. Complete information at the top of the schedule showing blender name, FEIN/SSN, account number and month/year of return.

Complete the schedule to detail untaxed products blended with gasoline or fuels other than gasoline. Indicate whether the products are blended with gasoline at the top of the schedule. Taxpayers that blend untaxed products into gasoline and into other fuels should fill out at least two schedules to separate the products blended into gasoline.

Complete schedule information includes date product was blended, document number, buyer, unblended product type, and gallons. Also, indicate on the schedule by a yes or no if the special tax and environmental assurance fee was previously not paid on the unblended gallons.

Return

Computation of Taxes and Fees

Round gallons to nearest gallon. Round tax to nearest cent.

The blender uses Lines 1 through 11 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.

Line 1: Gallons subject to taxes and fees: Enter the total number of untaxed gallons listed on the attached Schedule(s) B4U.

Line 1a: Enter the total number of gallons from Schedule(s) B4U where special tax and environmental fee has not been paid.

Line 2: Diesel tax due: Multiply the gallons from Line 1 in the "Fuel other than Gasoline" column by the appropriate tax rate for the period of the return. See tax rate table after Line 3 instructions.

Line 3: Gasoline tax due: Multiply the gallons from Line 1 in the "Gasoline" column by the appropriate tax rate for the period of the return. See tax rate table.

	Tax Rate Prior to 07/01/17	Tax Rate 07/01/17 - 06/30/18	Tax Rate 07/01/18 - 06/30/19	Tax Rate after 06/30/19
Gas Tax Rate	\$0.20	\$0.24	\$0.25	\$0.26
Diesel Tax Rate	\$0.17	\$0.21	\$0.24	\$0.27

Line 4: Special tax due: Multiply the gallons from Line 1a by **\$0.01**.

Line 5: Environmental assurance fee due: Multiply the gallons from Line 1a by **\$0.004**.

Line 6: Net tax due: Add Lines 2, 3, 4, and 5 for each type of product.

Line 7: Total taxes and fees: Add any amounts from Line 6 for both types of product.

Line 8: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 9: If filed late, compute penalty at **5%** of the tax due (Line 7 minus Line 8) 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 10: 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 7 minus Line 8).

Line 11: Total amount due. Add Lines 7, 9, and 10; subtract Line 8.