



TENNESSEE DEPARTMENT OF REVENUE  
BLENDER'S RETURN

**PET  
368**

Filing Period Beginning: _____ Ending: _____	Account No. _____ Location Address _____	SSN or FEIN _____
Due Date _____	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 11 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"/>		

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

	FUEL Other than Gasoline	GASOLINE
1. Gallons Subject to Tax (Schedule B4U) .....	_____	_____
2. Diesel Tax - multiply gallons on Line 1 by \$.24 ...	\$ _____	_____
3. Gasoline Tax - multiply gallons on Line 1 by \$.25	_____	\$ _____
4. Special Tax - multiply gallons on Line 1 by \$.01 .....	\$ _____	\$ _____
5. Environmental Assurance Fee - multiply gallons on Line 1 by \$.004 .....	\$ _____	\$ _____
6. Total Tax Due (Add lines 2, 3, 4, and 5 in each column) .....	\$ _____	\$ _____
7. Total taxes and fees (add both columns on Line 6) .....	\$ _____	_____
8. Enter outstanding credit amount from previous Department of Revenue notice(s) .....	\$ _____	_____
9. Penalty { If filed LATE, compute penalty at 5% of the tax (Line 7 minus Line 8) 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.	\$ _____	_____
10. Interest - Multiply the tax (Line 7 minus Line 8) by _____ % per annum on taxes unpaid by the due date ...	\$ _____	_____
11. Total Remittance Amount - Add lines 7, 9, and 10; subtract Line 8 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:

<b>Nashville</b> (615) 741-2594 Andrew Jackson Building 500 Deaderick Street	<b>Knoxville</b> (423) 594-6100 7175 Strawberry Plains Pike Suite 209	<b>Chattanooga</b> (423) 634-6266 1301 Riverfront Parkway Suite 203	<b>Jackson</b> (901) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	<b>Memphis</b> (901) 213-1400 3150 Appling Road Bartlett, TN 38138
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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 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 twentieth (20th) day of the month following the month of activity.

## RETURN INSTRUCTIONS:

### Computation of Taxes and Fees.

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 No. Description:**

- Line 1. **Gallons subject to taxes and fees.** These gallons will come from Schedule B4U - Untaxed Gallons Used in Blending.
- Line 2. **Diesel Tax due.** If the end product is fuel other than gasoline and the Diesel Tax is due, enter the gallons from Line 1 times the rate from Line 2.
- Line 3. **Gasoline Tax due.** If the product is gasoline, or gasoline substitutes, and the Gasoline Tax is due, enter the gallons from Line 1 times the rate from Line 3.
- Line 4. **Special Tax due.** If the product from Line 1 has not been subject to Special Tax, multiply the gallons from Line 1 times the rate from Line 4.
- Line 5. **Environmental Assurance Fee due.** If the product from Line 1 has not been subject to the Environmental Assurance Fee, multiply the gallons from Line 1 times the rate from Line 5.
- 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.

