



**TENNESSEE DEPARTMENT OF REVENUE
MOTOR FUELS FLOORSTOCK TAX RETURN**

RV-R00103

INTERNET(6-17)

**PET
369**

Filing Period Beginning: Ending:	Account No.	SSN OR FEIN
	Due Date	Location Address

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 Building
500 Deaderick Street
Nashville, TN 37242

REMINDERS

1. Read line instructions on reverse side before preparing this return.
2. Complete all information.
3. Sign and date your return in the signature box below.

IF AN AMENDED
RETURN
CHECK HERE

	A GASOLINE	B DIESEL
1. Gallons in inventory at close of business June 30	_____	_____
2. Dead storage	_____	_____
3. Gallons subject to rate increase. Line 1 less Line 2, Columns A and B.....	_____	_____
4. Additional tax due – multiply Line 3 Column A and Column B by increase (See Instructions)..	_____	_____
5. Tare allowance – multiply Line 4, Columns A and B by \$0.015415	_____	_____
6. Tax due – Line 4 less Line 5.....	_____	_____
7. Net tax due – total of Line 6, Columns A and B	_____	_____
8. Enter credit memo balance.....	_____	_____
9. Penalty – if filed late, see instructions on reverse side.....	_____	_____
10. Interest – if filed late, see instructions on reverse side; current interest rate per year is %	_____	_____
11. Total due – add Lines 7, 9, and 10; subtract Line 8 if applicable	<div style="border: 1px solid black; display: inline-block; padding: 2px;"> 00 </div>	

FOR OFFICE
USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN
HERE _____
Signature of taxpayer Date

SIGN
HERE _____
Signature of taxpayer Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue offices.

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 203	Suite 340	204 High Point	Suite 209	3150 Appling Road	Andrew Jackson
1301 Riverfront Parkway	Lowell Thomas Building 225 Martin Luther King		7175 Strawberry Plains Pike	Building Bartlett, TN	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.

INSTRUCTIONS

A floorstock tax is due when there is an increase in the gasoline or diesel tax. The gasoline and undyed diesel tax rates were increased by Public Chapter 181 (Tenn. Code Ann. § 67-3-304). The return is due August 25 of 2017, 2018, and 2019.

Gasoline gallons include all products subject to the gasoline tax. Gallons located at a retail station are not to be included in inventory.

- Line 1 Enter June 30 of 2017, 2018, or 2019 ending inventory for all gasoline storage in Column A and for undyed diesel held in storage outside the bulk terminal system in Column B. If you have inventory in more than one location, please complete the ending inventory schedule by location and enter total gallons on return.
- Line 2 Enter dead storage gallons. For storage tanks with a capacity of less than 10,000 gallons, enter 200 gallons. For tanks with a storage capacity of 10,000 gallons or more, enter 400 gallons. If you have inventory at more than one location, enter the dead storage gallons from the inventory schedule.
- Line 3 Subtract Line 2 from Line 1 for Columns A and B. These are the gallons that are subject to the tax increase.
- Line 4 Multiply gasoline gallons on Line 3, Column A by the gasoline tax rate increase and enter on Line 4, Column A. Multiply undyed diesel gallons on Line 3, Column B by the undyed diesel tax rate increase and enter on Line 4, Column B.

Year	Gasoline Tax Rate Increase	Undyed Diesel Tax Rate Increase
2017	\$0.04	\$0.04
2018	\$0.01	\$0.03
2019	\$0.01	\$0.03

- Line 5 Multiply Line 4, Columns A and B by \$0.015415.
- Line 6 Subtract Line 4, Columns A and B from Line 5, Columns A and B.
- Line 7 Add Columns A and B of Line 6.
- Line 8 Enter any outstanding credit amount from previous Department of Revenue notice(s).
- Line 9 If filed late, compute penalty at 5% of the tax (Line 7 minus Line 8) for each 30-day period that the report is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is \$15, regardless of the tax amount due or whether there is any tax due.
- Line 10 If filed late, compute interest on the tax (Line 7 minus Line 8) at the current rate from the due date until the date paid.
- Line 11 Total remittance amount (add Lines 7, 9, and 10; subtract Line 8 if applicable).

