



TENNESSEE DEPARTMENT OF REVENUE
Motor Fuels Floorstock Tax Return

RV-R00103 (11/19)

PET
369

Filing Period		Due Date	Check if applicable: <input type="checkbox"/>
Account Number		FEIN/SSN	
Legal Name			Taxpayers should submit their return and payment from Line 11 by visiting the Department's website at https://tntap.tn.gov/eservices .
Mailing Address			
City	State	ZIP Code	



	Column A Gasoline	Column B Diesel
1. Gallons in inventory at close of business	_____	_____
2. Dead storage.....	_____	_____
3. Gallons subject to rate increase (subtract Line 2 from Line 1).....	_____	_____
4. Additional tax due (multiply Line 3 by applicable rate)	_____	_____
5. Tare allowance (multiply Line 4 by \$.015415).....	_____	_____
6. Total tax due (subtract Line 5 from Line 4)	_____	_____
7. Net tax due (add all columns in Line 6)	_____	_____
8. Credit memo balance	_____	_____
9. Penalty (see instructions)	_____	_____
10. Interest (see instructions).....	_____	_____
11. Total amount due (add Lines 7, 9, and 10; subtract Line 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 Signature	_____ Preparer's PTIN	_____ Date	_____ Telephone
_____ Preparer's Address	_____ City	_____ State	_____ ZIP Code
_____ Preparer's Email Address			

FOR OFFICE USE ONLY



**Motor Fuels Floorstock
Inventory Schedule**

Account Name	Account Number	Product Type
--------------	----------------	--------------

Tank Number	Tank Location	Tank Capacity	Gallons in Inventory	Dead Storage	Net Inventory

Total Gallons in Inventory					
----------------------------	--	--	--	--	--

Instructions: Motor Fuels Floorstock Tax Return

A floorstock tax is due when there is an increase in the gasoline tax, diesel tax, special privilege tax or the environmental assurance fee. (Tenn. Code Ann. § 67-3-304). The floorstock return and payment are due on or before the twenty-fifth day of the month following the month the tax increase becomes effective.

Gasoline gallons include all products subject to the gasoline tax. Gallons located at a retail station are not to be included in inventory. The inventory would be the inventory at the close of business on the day before the effective date of the tax rate increase.

Taxpayers should submit online their fully completed return and schedules, along with the amount from Line 11, 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.

- Line 1: Enter 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 tank, please complete the ending inventory schedule by tank 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 tank, 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.
- 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: 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.