PET
371

TENNESSEE DEPARTMENT OF REVENUE
END USER CLAIM FOR REFUND

Name of Claimant _____ SSN/FEIN _____

Location Address _____ Account No. _____

City, State, ZIP _____ Claim Period: Beginning _____

Mailing Address _____ Ending _____

City, State, ZIP _____ Date of Claim _____

REQUIRED: Date of last purchase in this claim _____

Date of last claim _____

☐ Check the box at left if you have reported and paid the sales and use tax due on the total gallons on Line 6 below. Otherwise, see Sales & Use Tax Calulation Schedule on the back of this claim.

		UNDYED DIESEL GALLONS
1. Beginning Inventory	(1)	_____
2. Purchases (Attach copies of invoices) (Schedule A)	(2A) RETAIL	_____
	(2B) BULK	_____
3. Use - A. Heating fuel	(3A)	_____
B. Fabricating - Industrial Machinery # _____	(3B)	_____
C. Other non-highway, describe _____ (Schedule B)	(3C)	_____
D. Taxable use	(3D)	_____
4. Adjustments	(4)	_____
5. Ending Inventory (Carry forward to beginning inventory of next claim)	(5)	_____
6. Total of Line 3A, 3B, & 3C (Carry tot al gallons to be refunded to Sales & Use Tax Calculation Schedule on back)	(6)	_____
7. Maximum Diesel Tax Refund Amount (Line 6 multiplied by $0.17)	(7)	$ _____

Note: The maximum refund amount is subject to a Sales & Use Tax liability as calculated on the back of this claim.

Minimum refund: $250.00

If less than $250.00, attach this completed report to subsequent claim (up to 2 years) until total claim exceeds $250.00.

OATH OF TAXPAYER

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

Name _____ Title _____

(Signature of Taxpayer, Officer, or Authorized Representative)

FOR OFFICE USE ONLY

CHECKED BY	DATE	☐ APPROVED ☐ REDUCED ☐ INCREASED	REASON FOR REDUCTION	REFUND NO. PROCESS COMPLETION DATE

APPROVAL **Approved Amount $** _____

_____ _____ _____

Director or Designate *Commissioner of Revenue or Designate* *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 Suite 203 1301 Riverfront Parkway	(731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 Suite 209 7175 Strawberry Plains Pike	(901) 213-1400 3150 Appling Road Bartlett, TN	(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.

END USER CLAIM FOR REFUND

This form is used by End Users to obtain a refund of diesel tax on purchases of undyed diesel fuel used in a nontaxable manner. All claims submitted to the Tennessee Department of Revenue must be documented, supporting records must be maintained for the statutory period, and are subject to investigation either before or after the claim is paid.

End Users may request refund of the diesel tax when undyed diesel fuel is used as heating oil or for other non-highway purposes. The refund must be submitted with supporting documentation and is allowed only on product which is not exempt from the diesel tax and purchased on a taxable basis. Sales and Use Tax is due when diesel tax is refunded.

The End User Claim for Refund may be filed at the end of each calendar quarter, but not later than one year from the date of the last purchase represented in the claim. The End User claim is subject to a minimum amount of $250.00 in diesel tax excluding any reduction for Sales and Use Tax due. A claim which totals more than $250.00 may be filed at the end of each calendar quarter, but not later than one year from the date of the last purchase represented in the claim. For each quarter the total claim exceeds the minimum, a one year statute of limitations will be applied.

If the claim totals less than the required minimum, the taxpayer may attach a completed claim form to subsequent claims until the total exceeds the $250.00 minimum. Claims exceeding the one year filing limit will be examined for minimum requirements. A maximum statute of two years applies to quarterly claims totaling less than $250.00.

Manufacturers have an Industrial Machinery Authorization Exemption Certificate and provide an exemption number. There is no diesel tax exemption for taxable use by manufacturers. All manufacturers either pay the diesel tax for use in motor vehicles, or apply the correct sales tax rate for use. Applicable rates are:

(1) the full state rate at 7% for general use at a non-manufacturing location;
(2) a reduced state rate of 1.5% for general energy use at a manufacturing location; or
(3) totally exempt if the diesel fuel is used directly in the manufacturing process.

Farmers must attach a copy of Schedule F from the most current year of the federal income tax return if the non-highway use of undyed diesel fuel is for agricultural purposes. Farmers' use in motor vehicles is subject to diesel tax. No refund is allowed for farmers' use of diesel fuel in the tanks of their motor vehicles.

"Motor Vehicle" means a vehicle that is propelled by an internal combustion engine or motor and is designed to permit the vehicle's use on highways. The term does not include: (a) farm machinery, including machinery designed for of off-road use but capable of movement on roads at low speeds; or (b) a vehicle operated on rails; or (c) machinery designed principally for off-road use, unless such machinery is licensed to operate on Tennessee highways.

Refund Claim Line Instructions:

Line 1. **Inventory.** Enter the beginning inventory gallons for the End User storage.

Line 2. **Purchases. (Attach copies of invoices)** (Schedule A required) Submit copies of all bulk purchase invoices to support the entry on Line 2B. Either copies of retail invoices or vendor statements detailing each retail purchase may be submitted to support the entry on Line 2A.

Line 3. **Use.** Enter the total gallons used for heating fuel (Line 3A), fabricating (Line 3B), any other non-highway use (Line 3C), or for taxable uses (Line 3D).

Line 3C: Describe fully all non-highway use of undyed diesel fuel (Schedule B required). List each type of non-highway use, the equipment used, and the fuel used for the period.

Line 5. **Ending inventory.** Enter the actual ending inventory.

Line 6. **Total of Line 3A, 3B, and 3C.** These are the total gallons of undyed diesel fuel on which the end user is requesting a refund of diesel tax for non-taxable use.

Line 7. **Maximum Refund Amount - Line 6 multiplied by Diesel Tax Rate per gallon.** Calculate the End User refund request amount. Minimum refund available: $250.00. This amount is subject to reduction for the use tax due.

Sales and Use Tax Calculation Schedule - This schedule should be used to calculate the amount of sales and use tax due on all petroleum products. If the amount has been previously paid, attach supporting documentation.

	Rate: 7%	Rate: 1.5%	Rate: Exempt	
A. Gallons from Line 6 of the claim.				Total Sales & Use Tax Liability
B. Total Purchase Amount. (A times Avg. Price/Gallon)	$	$	$	
C. Use Tax due. (Rate times B)	$	$	$	$

INSTRUCTIONS:

Enter the correct Sales & Use Tax rate to be applied to the gallons accepted for refund of diesel tax. Use separate columns for each applicable rate.

Line A. Enter either a portion or the total gallons from Line 6 on the front of the claim.

Line B. For each column determine the total purchase amount. Multiply the gallons from Line A time the Average Price per Gallon from the bottom of Schedule A (Bulk Purchases). If the gallons are from the exempt column, enter a zero.

Line C. For each column, determine the Use Tax due. Multiply the applicable Sales & Use tax rate for the column times Line B (Total Purchase Amount).

IMPORTANT: Retain a copy of this claim for Sales and Use Tax purposes.
Refund claims must be submitted with acceptable proof of diesel taxes paid at the time of purchase and non-taxable use.

Mail this claim to the Tennessee Department of Revenue, Andrew Jackson State Office Bldg., 500 Deaderick Street, Nashville, TN 37242.

TENNESSEE DEPARTMENT OF REVENUE
END USER CLAIM FOR REFUND (PET 371)
SCHEDULE A: BULK PURCHASES

Claimant: _____ Claim Period: _____

Type of Nontaxable Use: _____

Date	Invoice No.	Undyed Diesel: Gallons	Price Per Gallon	Cost of Fuel (Gallons times price per gallon)	Diesel Tax Paid (Per Invoice)
TOTALS:					

Instructions:
Do not enter total in shaded areas. Attach additional sheets if necessary.
Calculate the average price per gallon: Begin by totaling the Cost of Fuel column for the period. Subtract the Total of the Diesel tax Paid column for the period. Divide the remainder by the total of Undyed Diesel Gallons column for the period. This answer is the average price per gallon for the period. **Enter the average price per gallon:** _____

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SCHEDULE B: Other Non-Highway Use

Claimant Name: ______________________________________ Claim Period: _________________________

Type of Fuel	Equipment No.	Description	Gallons
		Total Gallons	

Carry to Line 3-C