



**TENNESSEE DEPARTMENT OF REVENUE**  
**End User Claim for Refund**

RV-R0009101 (2/20)

**PET**  
**371**

Claim Period		Account Number		Check if applicable: <input type="checkbox"/> Amended claim  Taxpayers should submit their claim for refund by visiting the Department's website at <a href="https://tntap.tn.gov/eservices">https://tntap.tn.gov/eservices</a> .
FEIN/SSN				
Legal Name				
Mailing Address				
City	State	ZIP Code		
Location Address				
City	State	ZIP Code		

1. Date of last purchase \_\_\_\_\_ Date of last claim \_\_\_\_\_
2. Has sales tax been paid on the diesel claimed on Line 6?  Yes  No Sales tax account number \_\_\_\_\_

**Inventory Reconciliation and Calculation of Diesel Tax Refund**

**Undyed Diesel Gallons**

- |   |      |       |
|---|------|-------|
| 1. Beginning inventory .....  | (1)  | _____ |
| 2. Purchases, Schedule A (attach copies of retail and bulk invoices or statements).....   | (2)  | _____ |
| 3. Uses: a. Heating fuel and exempt agricultural use (from Schedule B, Part 1).....   | (3a) | _____ |
| b. Fabrication (from Schedule B, Part 2) .....  | (3b) | _____ |
| c. Other non-highway use (from Schedule B, Part 3).....   | (3c) | _____ |
| d. Taxable diesel uses .....  | (3d) | _____ |
| 4. Gains and losses .....   | (4)  | _____ |
| 5. Ending inventory .....   | (5)  | _____ |
| 6. Add Lines 3a, 3b, and 3c. If sales tax has not been paid, complete Schedule C.....   | (6)  | _____ |
| 7. Diesel tax refund amount (multiply Line 6 by applicable rate).....<br>(The amount claimed must be at least \$250. See instructions.) | (7)  | _____ |
| 8. Sales and use tax due (from Schedule C) .....  | (8)  | _____ |
| 9. Net diesel tax refund (subtract Line 8 from Line 7).....   | (9)  | _____ |

**Affidavit of Taxpayer**

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

Name \_\_\_\_\_ Title \_\_\_\_\_  
Signature of Taxpayer, Officer, or Authorized Representative

Print Name \_\_\_\_\_ Date \_\_\_\_\_



### Schedule B

List each type of heating fuel and exempt agricultural, fabrication, and/or other non-highway uses, the equipment used, and the gallons of fuel used for the period. Describe fully all non-highway use of undyed diesel. If the non-highway diesel use is for agricultural purposes, provide your agricultural exemption number.

Agricultural Exemption Number \_\_\_\_\_

Name of Claimant \_\_\_\_\_ Date of Claim \_\_\_\_\_

#### Schedule B, Part 1 - Heating Fuel and Exempt Agricultural Use

Type of Fuel	Equipment Number	Equipment Description	Describe Fuel Use	Non-Highway Gallons
Total Heating Fuel and Exempt Agricultural Gallons Used (include total gallons on Line 3a)				

Industrial Machinery Number \_\_\_\_\_

#### Schedule B, Part 2 - Fabrication

Type of Fuel	Equipment Number	Equipment Description	Describe Fuel Use	Non-Highway Gallons
Total Fabrication (include total gallons on Line 3b)				

**Schedule B, Part 3 - Other Non-Highway Use**

Type of Fuel	Equipment Number	Equipment Description	Describe Fuel Use	Non-Highway Gallons
Total Other Non-Highway Use (include total gallons on Line 3c)				

**Schedule C - Sales and Use Tax Calculation**

- Line A: Enter the gallons from Schedule B Part 1 into the exempt from tax column. Enter the gallons from Schedule B Part 2 into the 1.5% state tax rate column. Enter the gallons from Schedule B Part 3 into the 7% state tax rate column.
- Line B: Enter the average price per gallon from Schedule A.
- Line C: Multiply the gallons from Line A by the average price per gallon from Line B and enter the amount in each column on Line C.
- Line D: Multiply the sales tax rate by the purchase amount on Line C in each column. Add the tax amount from each column and enter the amount in the total sales and use tax due column. This amount should also be entered on Line 8 on the front of the return.

	Exempt From Tax	Rate 1.5%	Rate 7%	Total Sales and Use Tax Due
A. Gallons of diesel from Schedule B (see above)				
B. Price per gallon				
C. Total purchase amount				
D. Sales and use tax due				

## INSTRUCTIONS: End User Claim for Refund

End users may request a refund of the diesel tax paid when undyed diesel fuel is used in a nontaxable manner, such as heating fuel or other non-highway purposes. The refund must be submitted to the Department with supporting documentation, and it is allowed only on product with proof of diesel taxes paid at the time of purchase. Sales and use tax is due when diesel tax is refunded.

The minimum amount of diesel tax that may be claimed is **\$250**, before any offset of sales and use tax that is due. A claim which totals more than **\$250** may be filed at the end of each calendar quarter, but no later than one year from the date of the last purchase represented in the claim. For each quarter that the total claim exceeds the **\$250** minimum, a one-year statute of limitations will be applied. If a quarterly claim totals less than the **\$250** minimum, the taxpayer may attach the completed claim to subsequent claims until the total exceeds the **\$250** minimum. Such claim may be filed no later than two years from the date of the last purchase represented in each claim below the **\$250** minimum.

The claim for refund must contain all required information. Complete the information at the top of the claim including claim period, account number, industrial machinery number (if applicable), FEIN/SSN, legal name, mailing address and location address.

Taxpayers should file their claim by visiting the Department's website at <https://tntap.tn.gov/eservices>.

Alternatively, they may mail the refund claim to the address below. You must sign the claim form and attach all supporting documentation to the claim. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim. Retain a copy of this claim for sales and use tax purposes.

Tennessee Department of Revenue  
Andrew Jackson State Office Building  
500 Deaderick Street  
Nashville, TN 37242

If this is an amended claim, check the appropriate box on the front of this claim.

### Manufacturers

A manufacturer must pay diesel tax on diesel fuel used in motor vehicles or pay the applicable sales and use tax for non-highway use of diesel fuel. Manufacturers that have been issued a Manufacturers and Processors Industrial Machinery, Energy Fuel and Water Sales and Use Tax Exemption Certificate may qualify for a reduced sales tax rate or full sales tax exemption on diesel fuel. Sales and use tax rates on non-highway use of diesel fuel are applied as follows:

- The full **7%** state tax rate applies to non-highway use of diesel fuel at non-manufacturing locations.
- A reduced state tax rate of **1.5%** applies to diesel fuel used at a qualified manufacturing location.
- A total sales tax exemption is available for a qualified manufacturer for diesel fuel that comes in direct contact with the manufactured product and is used up in the course of the contact.

### Farmers

If the non-highway diesel use is for agricultural purposes, farmers, nurserymen and timbers harvesters must provide their Agricultural Sales and Use Tax Exemption Certificate number on Schedule B. Farmers' use of diesel fuel in motor vehicles is subject to diesel tax, and no refund of the diesel tax for use in the tanks of the motor vehicles is allowed.

### Motor Vehicle

A motor vehicle is 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 off-road use but capable of movement on roads at low speeds; (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.

Line 1: Enter the date of the last purchase represented in the claim and date of the last end user claim filed.

Line 2: Check the box to indicate if sales tax has been paid on the diesel claimed on Line 6. Enter your Tennessee sales and use tax account number.

### **Inventory Reconciliation and Calculation of Diesel Tax Refund**

Schedules A and B must be completed before completing Lines 2 and 3.

Line 1: Enter the beginning inventory gallons for the end user storage.

Line 2: Enter total of retail and bulk purchases from Schedule A.

Line 3a: Enter total gallons used for heating fuel or exempt agricultural use from Schedule B Part 1.

Line 3b: Enter total gallons used for fabrication from Schedule B Part 2.

Line 3c: Enter total of other non-highway use from Schedule B Part 3.

Line 3d: Enter the total gallons of taxable diesel used on Line 3d.

Line 4: Enter any inventory adjustments as a result of any gains or losses.

Line 5: Enter actual ending inventory.

Line 6: Add Lines 3a, 3b, and 3c. If sales tax has not been paid, complete Schedule C - Sales and Use Tax Calculation.

Line 7: Diesel tax refund. Multiply Line 6 by the diesel tax rate (see rate table below) and enter the amount of the diesel tax.

Line 8: Sales and use tax due. Enter the total of sales and use tax due from Schedule C.

Line 9: Net diesel tax refund. Subtract Line 8 from Line 7 and enter the amount of the diesel tax refund.

Tax Rate Table	Rate 07/01/17 - 06/30/18	Rate 07/01/18 - 06/30/19	Rate after 06/30/19
<b>Diesel Tax Rate</b>	\$0.21	\$0.24	\$0.27