



TENNESSEE DEPARTMENT OF REVENUE
End User Claim for Refund

RV-R0009101 (7/19)

PET
371

- 1. Name of Claimant Date of Claim
2. Location Address Street City State ZIP Code
3. Mailing Address Street City State ZIP Code
4. Account No. FEIN or SSN Beginning Claim Period
5. Date of Last Purchase Date of Last Claim Ending Claim Period
6. Has sales tax been paid on the diesel claimed on Line 6? Yes No Sales Tax Account No.

Inventory Reconciliation and Calculation of Diesel Tax Refund

Undyed Diesel Gallons

- 1. Beginning Inventory (1)
2. a. Purchases, Schedule A, Part 1 (2a)
b. Purchases, Schedule A, Part 2 (2b)
3. Uses - a. Heating fuel (3a)
b. Fabrication - Industrial Machinery Exemption No. (3b)
c. Other non-highway use (Schedule B) (3c)
d. Taxable diesel uses (3d)
4. Inventory adjustments (4)
5. Ending inventory (beginning inventory for next claim) (5)
6. Add Lines 3a, 3b, and 3c (6)
7. Diesel tax refund amount (multiply Line 6 by \$0.27) \$
(The amount claimed must be at least \$250. See instructions.)

Affidavit 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

Print Name Date

For Office Use Only

Table with 5 columns: Checked By, Date, Reason for Reduction (Approved, Reduced, Increased), Refund No., Process Completion Date

Approval

Approved Amount \$

Director or Designate

Commissioner of Revenue or Designate

Date

Schedule A, Parts 1 and 2

List the retail and bulk purchases, and attach invoices with the claim. Add the amounts for each of the Columns A, C, and D for the period for each schedule. Attach additional sheets if necessary. Subtract the total for Column D (from both schedules) from the total for Column C (from both schedules). Divide the remainder by the total for Column A (from both schedules) for the period.

Enter the average price per gallon for the period \$ _____

Name of Claimant _____ Date of Claim _____

Required					
Schedule A, Part 1 - Retail Purchases					
Date	Invoice Number	Column A Undyed Diesel Gallons	Column B Price per Gallon	Column C Cost of Fuel Gal. x Price per Gal.	Column D Diesel Tax Paid Per Invoice
Total Retail Purchases (include total gallons on Line 2a)					

Required					
Schedule A, Part 2 - Bulk Purchases					
Date	Invoice Number	Undyed Diesel Gallons	Price per Gallon	Cost of Fuel Gal. x Price per Gal.	Diesel Tax Paid Per Invoice
Total Bulk Purchases (include total gallons on Line 2b)					

Schedule B

List each type of non-highway use, 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 Sales and Use Tax Exemption Number _____

Name of Claimant _____ Date of Claim _____

Required		Schedule B, Other Non-Highway Use		
Type of Fuel	Equipment Number	Equipment Description	Describe Non-Taxable Use	Non-Highway Gallons Used
Total Non-Highway Gallons Used (include total gallons on Line 3c)				

Sales and Use Tax Calculation Schedule

- Line A: Enter in each column the amount from Line 6 that is subject to the 7% state tax rate, 1.5% state tax rate, or is exempt from tax.
- Line B: Multiply the gallons on Line A in each column by the average price per gallon (see Schedule A) and enter the amount in each column on Line B. For the tax exempt gallons, enter zero in the tax exempt column on Line B.
- Line C: Multiply the sales tax rate by the purchase amount on Line B in each column. Add the tax amount from each column and enter the total amount in the total sales and use tax due column.

Sales and Use Tax Calculation Schedule	Rate 7%	Rate 1.5%	Exempt From Tax	Total Sales and Use Tax Due
A. Gallons of diesel from Line 6				
B. Total purchase amount				
C. 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.

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.

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.

Instructions

Line 1: Enter your complete name and the date that you completed and filed the claim.

Line 2: Enter your location address.

Line 3: Enter your mailing address.

Line 4: Enter your account number, federal identification or social security number, and a beginning date for the claim period.

Line 5: Enter the date of the last purchase represented in the claim, date of the last end user claim filed, and an ending date for the claim period.

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

Inventory Reconciliation and Calculation of Diesel Tax Refund

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

Line 2: Complete Schedule A, Part 1. Attach copies of retail invoices or vendor statements to support entry on Line 2a.

Complete Schedule A, Part 2. Attach copies of all bulk purchase invoices to support the entry on Line 2b.

Line 3: Enter the total gallons used for heating fuel (Line 3a), for fabrication (Line 3b), and for any other non-highway use (Line 3c) from Schedule B. Enter the total gallons of taxable diesel use on Line 3d.

Line 4: Enter any inventory adjustments.

Line 5: Enter the actual ending inventory.

Line 6: Add Lines 3a, 3b, and 3c. If sales tax is not paid, include this total on the Sales Tax Calculation Schedule.

Line 7: Multiple Line 6 by the diesel tax rate per gallon for the amount of the diesel tax refund.

Please mail claim to:

Tennessee Department of Revenue
Taxpayer Services Division
500 Deaderick Street
Nashville, TN 37242