

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 203
1301 Riverfront
Parkway

Jackson
(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King

Johnson City
(423) 854-5321
204 High Point Drive

Knoxville
(865) 594-6100
Suite 209
7175 Strawberry
Plains Pike

Memphis
(901) 213-1400
3150 Appling Road
Bartlett, TN

Nashville
(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.

Instructions for Completion of Annual Terminal Operator Return

Complete all information at the top of the form, including terminal name, address, terminal code, month and year of return, terminal operator name, location address, account number, and FEIN. **A separate terminal operator return must be completed for each terminal in Tennessee.** This return shall be filed for each calendar year on or before February 25 of the following year.

The return shall include data as follows:

- (1) The amount of monthly gains or losses, in net gallons;
- (2) The total net gallons removed from the terminal in bulk during the calendar year;
- (3) The total net gallons removed across the terminal rack during the calendar year;
- (4) The amount of tax due calculated pursuant to 67-3-302(b) and 67-3-303(c); and
- (5) Such other information as the Department considers reasonably necessary to determine the tax liability of the terminal operator under section 67-3-702.

Line 1 Enter the total net gallons removed from the terminal in bulk during the calendar year.

Line 2 Enter the total net gallons removed across the terminal rack during the calendar year.

Line 3 Add Lines 1 and 2.

Line 4 Enter the total net gallons of unaccounted for diesel which exceeds any gains.

Line 5 Multiply Line 3 by the provided rate.

Line 6 If Line 4 is greater than Line 5, then enter the difference; if Line 5 is greater than Line 4, then enter zero.

Line 7 Multiply Line 6 by the provided rate.

Line 8 Multiply Line 6 by the provided rate.

Line 9 Multiply Line 6 by the provided rate.

Line 10 Add Lines 7, 8, and 9.

Line 12 When the return is late at the time of filing, enter 5% of Line 10 for 1-30 days late, 10% for 31-60 days late, and so on until a maximum of 25% of Line 10 is reached for returns that are more than 120 days late. When a credit balance is shown on a late-filed return, first deduct Line 11 from Line 10 and calculate the penalty charges on the net amount after the credit deduction. For example, if Line 10 was \$500 and Line 11 was \$100, the penalty would be calculated on \$400. The minimum penalty on a late-filed return is \$15, even if there is no tax due.

Line 14 In the event the gallons lost or unaccounted for exceed 5% of the gallons removed from that terminal across the rack, a penalty of 100% of the taxes and fees otherwise due shall be paid by the terminal operator with the taxes and fees due (Tenn. Code Ann. § 67-3-505(b)).

Check appropriate box and fill in number below:
◻ ◻
◀ FEIN or SSN ▶

◻ ◻ ◻ ◻ ◻ ◻ ◻ ◻ ◻ ◻

◀ If your account number is not printed on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

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

Taxpayer's Signature

Date

Signature of Preparer other than Taxpayer

Date

Tax Preparer's Address

Phone Number