



TENNESSEE DEPARTMENT OF REVENUE
Wholesaler Claim for Refund of Motor Fuels Tax

RV-R0009501 (7/18)

PET
375

- 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. Is this an amended claim for refund? Yes No Ending Claim Period
6. Check the applicable box if this claim for refund is related to dye contamination or casualty loss.

Calculation of Refund

Table with 3 columns: Description, No. of Gallons Schedule A or B, and Amount. Rows include Gasoline tax, Diesel tax, and Total refund Due.

Affidavit of Taxpayer

Under 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

For Office Use Only

Form with fields for Checked By, Date, Reason for Reduction, Refund No., Process Completion Date, and Approval section with Director or Designate, Commissioner of Revenue or Designate, and Date.

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

<b>Required Schedule A - Limited Users and Prepaid User Sales</b>		
Limited User or Prepaid User Name	Account Number	Number of Gallons Undyed Diesel
<b>Total Gallons Sold</b> (include on Line 2)		

<b>Required Schedule B - Contaminated Fuel or Casualty Loss</b>			
Date of Contamination	Type of Non-Taxed Fuel Involved	No. of Gallons of Non-Taxed Fuel	No. of Gallons of Tax-Paid Diesel (Line 2)
Explain circumstances of contamination			
Explain disposition of contaminated product			
Date of Loss	Type of Non-Taxed Fuel Involved	No. of Gallons of Gasoline (Line 1)	No. of Gallons of Tax-Paid Diesel (Line 2)
Explain circumstances of casualty loss			
Explain disposition of product			
<b>Total Gallons</b>			
Total gallons of gasoline (Line 1) and gallons of diesel (Line 2)			

## Instructions: Wholesale Claim for Refund of Motor Fuels Tax

**Sales to Limited Users and Prepaid Users:** Tenn. Code Ann. § 67-3-420 provides that a licensed wholesaler who sells tax-paid motor fuel to a limited user or a prepaid user, as defined in Tenn. Code Ann. § 67-3-1302, is entitled to a refund of the diesel tax paid pursuant to Tenn. Code Ann. § 67-3-202. The claimant may file one claim each month and is subject to the statute of limitations provided in Tenn. Code Ann. § 67-3-421. The claim for refund or credit must contain all required information. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim. In addition, all claims must be accompanied by copies of sales invoices to the limited users and prepaid users that include the customer's name, address, account number, federal employer's identification or social security number, invoice or delivery ticket number, and number of gallons sold.

The licensed wholesaler's entitlement to a refund is not affected by the status of the customer's limited user permit or prepaid user authorization, unless the wholesaler knows or has been notified by the Department or, in the exercise of reasonable care, should know that the customer is not entitled to use the permit or authorization with respect to a particular purchase of fuel.

**Contaminated Fuels:** Tenn. Code Ann § 67-3-415 provides that where taxable diesel fuel has been accidentally contaminated by dye, the owner of the product may file a claim for refund for the diesel tax paid on the undyed fuel.

**Casualty Losses:** Tenn. Code Ann. § 67-3-416 provides that gasoline tax and diesel tax may be refunded covering the loss of gallons of fuel due to fire, flood, storm, theft, or other causes over which a vendor has no control. For losses of over 1,000 gallons, the taxpayer must report the loss to the commissioner within three business days of the date of the loss. For losses of 1,000 gallons or less, no immediate report is required. Schedule B of the refund claim must be completed to support the claim for refund due to casualty losses. The claim for refund for any loss must be filed within 60 days of the time of the loss and must include a written statement explaining the occurrence of the loss. Negligence or any unlawful act, such as overloading a transport vehicle, excessive speed, or other like act by a vendor or his agent, which contributes to a loss will invalidate the claim.

### 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: Check the box to indicate if the claim is an amended claim for refund. Enter an ending date for the claim period.
- Line 6: Check the box to indicate if the claim for refund is related to dye contamination or a casualty loss.

### Schedule A – Limited User and Prepaid User Sales

Complete Schedule A detailing the total gallons of undyed diesel fuel sold to qualified limited users or prepaid users. Gallons qualifying for the refund must be from inventory on which the diesel tax has been paid. Attach copies of sales invoices to support the total gallons in Schedule A.

### Schedule B – Contaminated Fuel or Casualty Loss

Gasoline tax or diesel tax must have been paid on the gallons of motor fuels listed in Schedule B. Complete the appropriate blanks in Schedule B for any undyed diesel fuel contaminated by dye. Complete the appropriate blanks for casualty losses in Schedule B for either gallons of gasoline or undyed diesel. Include explanations of the contamination and casualty losses.

### Calculation of Refund

- Line 1: Enter the total gallons of gasoline from Schedule B. Multiply the number of gallons of gasoline by the tax rate, and enter the amount of the gasoline tax.
- Line 2: Add the total number of gallons of undyed diesel from Schedule A and Schedule B, and enter the total on Line 2. Multiply the number of gallons of undyed diesel by the tax rate and enter the amount of the diesel tax.
- Line 3: Add Lines 1 and 2 and enter the amount.

**Please mail claim to:**  
Tennessee Department of Revenue  
Taxpayer Services Division  
500 Deaderick Street  
Nashville, TN 37242