

Instructions: Exporter Tax Return and Claim for Refund

The name and address, account number, and FEIN/SSN must be the same as shown on the Exporter License.

The exporter tax return is filed monthly and is due on or before the 20th of each month following the month of activity. A claim for refund must be filed within three (3) years from December 31st of the year when the shipment was exported for resale.

Railroads, airlines, or marine vessels: Claims for use outside Tennessee by railroads, airlines, and marine vessels must be submitted within 90 days of the last day of the month of activity.

Taxpayers are required to file this return electronically. Newly registered exporters are allowed to file two paper returns before converting to electronic filing. Failure to file electronically may result in a **\$500** fine or revocation of the exporter's license. You may access and file this return electronically at <https://tntap.tn.gov/eservices>. Alternatively, they may mail the return and payment to the address below. Checks should be made out to the Tennessee Department of Revenue.

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

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

Return

When completing the Exporter Tax Return and Claim for Refund, begin by filling out the attached schedules first.

Exporter Fuel Tax Schedule

Fill out this schedule to itemize export shipments in support of lines 1, 2, and 4 of the Exporter Tax Return and Claim for Refund. A separate schedule must be completed for each product type, indicating the Exporter Return reporting line by choosing a schedule type (i.e. "7A1 – Supports Line 1"). Complete the top of the schedule showing exporter name, FEIN/SSN, account number, tax month and year, schedule type, and product type. The total gallons for each schedule type and product type should be carried forward to the appropriate line on the front of the return.

RAILROADS/AIRLINES/MARINETOWS ONLY

A refund of Tennessee taxes may be requested for diesel fuel exported in the fuel supply tanks of diesel locomotives or marine tows, where such is consumed outside Tennessee. The user may apply for a refund of previously paid Special Tax and Environmental Assurance Fee, less the Export Tax due. Time limitations previously mentioned will apply.

A refund of Tennessee taxes may be requested for aviation fuels which are stored in this state, but carried outside Tennessee for consumption in the fuel supply tanks of airplanes owned or leased by commercial air carriers. The commercial air carrier may apply for a refund of previously paid special tax and environmental assurance fee, less the export tax due. Time limitations previously mentioned will apply.

Schedule 11E – Schedule of Diversion Corrections

This schedule is used to itemize diverted petroleum product shipments that are reported on Line 3 and Line 5 of the Exporter Tax Return and Claim for Refund. A shipment of petroleum products may be diverted from the destination stated on the original shipping paper where the shipping paper is incorrect or where there is a legitimate business need to divert the shipment. Prior to any diversions change to the shipping paper, the shipper, the transporter or an agent of either, shall notify the Department or its designee and shall manually add the

assigned verification number to the shipping paper. Only diversions originating from a terminal located in Tennessee should be reported on this return. Diversions originating from a terminal located outside of Tennessee must be reported on the Distributor Monthly Fuel Tax return.

Prepare separate schedules to support both Line 3 and Line 5 of the return. Complete a separate schedule for diverted products from in-state terminals. Also separate schedules by product type. Mode codes are given on the front of the schedule.

Complete all columns on the schedule. The Original Destination State should be entered as shown on the original shipping papers. List the Revised Destination State referenced in the diversion notification. The Document Number will be bill of lading or invoice number as shown on the original shipping papers. Diversion Number is the verification number assigned at the time of the diversion notification.

Exporter Tax Return and Claim for Refund - Line Instructions

- Line 1: Destination state tax paid gallons (net of diversions). (Enter totals from Exporter Fuel Tax Schedules- schedule type 7A1) Enter the number of gallons actually delivered outside Tennessee on which the destination state taxes, but not Tennessee taxes, were paid or which were accrued to the terminal vendor at the time of removal from the terminal. Tennessee Export Tax should have been paid on this product at the time of purchase.
- Line 2: Tax free gallons. (Enter totals from Exporter Fuel Tax Schedules- schedule type 7E2) Enter number of gallons exported free of all taxes charged in any state. These gallons will be free of Tennessee taxes and fees except Export Tax.
- Line 3: Diversions into Tennessee. (Enter totals from Schedule(s) 11E- Schedule of Diversion Corrections) Enter number of gallons intended as deliveries to destinations outside Tennessee, but diverted to destinations in Tennessee. NOTE: For Suppliers and Bonded Importers: Shipments with initial origin and destination outside Tennessee, and later diverted to a Tennessee destination, will NOT be reported on the Exporter Return Refund.
- Line 4: Tennessee tax paid gallons. (Enter totals from Exporter Fuel Tax Schedules- schedule type 7B4) Enter number of gallons that Tennessee taxes were paid when purchased by Exporter. Those gallons must also have been exported outside of the state.
- Line 5: Diversions from Tennessee. (Enter totals from Schedule(s) 11E- Schedule of Diversion Corrections) Enter number of gallons intended as deliveries in Tennessee, but diverted to a destination outside Tennessee. Tennessee taxes and fees are refundable on this form on product diverted from Tennessee.
- Line 6: Total gallons exported. Total of Line 4 and Line 5 for each Column (A through G).

Refund/ Tax Calculation

If a refund is due on certain gallons, the amount will be entered in Refund Column A. If tax is due on certain gallons, the amount will be entered in Tax Column B.

See rate table after Line 8 instructions for the appropriate refund or tax rate.

- Line 7: Gasoline tax. Column A: Multiply Line 6A by the appropriate refund rate from the table below to determine the gasoline tax refund. Column B: Multiply Line 3A by the appropriate tax rate from the table below to determine the gasoline tax due.
- Line 8: Diesel tax. Column A: Multiply Line 6C by the appropriate refund rate from the table below to determine the diesel tax refund. Column B: Multiply Line 3C by the appropriate tax rate from the table to determine the diesel tax due.

Rate Table	Rates prior to 07/01/17	Rates 07/01/17 - 06/30/18	Rates 07/01/18 - 06/30/19	Rates after 06/30/19
Gas Tax Rate	\$0.20	\$0.24	\$0.25	\$0.26
Diesel Tax Rate	\$0.17	\$0.21	\$0.24	\$0.27
Gas Refund Rate	\$0.196917	\$0.236300	\$0.246146	\$0.255992
Diesel Refund Rate	\$0.167379	\$0.206763	\$0.236300	\$0.265838

- Line 9: Special tax. Column A: Multiply Line 6G by **\$0.0095** to determine special tax refund. Column B: Multiply Line 3G by **\$0.01** to determine special tax due. Note: The rate provided for special tax will reflect the reduction for export tax.
- Line 10: Environmental assurance fee. Column A: Multiply Line 6G by **\$0.004** to determine environmental assurance fee refund. Column B: Multiply Line 3G by **\$0.004** to determine environmental assurance fee due.
- Line 11: Net totals. For each column, add Lines 7- 10. The total on Line 11, Refund Column A, is the refund amount due. The total on Line 11, Tax Column B, is the tax amount due.
- Line 12: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 13: If filed late, compute penalty at **5%** of the tax due (Line 10 minus Line 11) for each 30 day period or portion thereof for which the tax is delinquent, up to a maximum of **25%** of the delinquent amount. The minimum penalty is **\$15** for the delinquent filing of a return.
- Line 14: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue. If the payment is late, apply the interest rate to the total tax due (Line 11B minus Line 11A and Line 12).
- Line 15: Total amount due. Add Lines 11B, 13 and 14; subtract Lines 11A and 12.
- Line 16: Overpayment. If you are due a refund, enter refund amount here.