



**TENNESSEE DEPARTMENT OF REVENUE  
Unlicensed Exporter Claim for Refund**

RV-R0010001 Internet (06-17)

**PET  
380**

1. Name of Claimant \_\_\_\_\_ FEIN/SSN \_\_\_\_\_ Account No. \_\_\_\_\_
2. Mailing Address \_\_\_\_\_  
*Street* *City* *State* *ZIP Code*
3. Location Address \_\_\_\_\_  
*Street* *City* *State* *ZIP Code*
4. Claim Period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_
5. Amount Claimed \$ \_\_\_\_\_ Date of Claim \_\_\_\_\_

	<b>Column A</b>	<b>Column B Dyed Diesel</b>	<b>Column C Undyed Diesel</b>	<b>Column D Kerosene</b>	<b>Column E Jet Fuel</b>	<b>Column F AV Gas</b>	<b>Column G Total</b>
<b>Export Gallons</b>	<b>Gasoline</b>						
6. TN tax paid gallons (Sched. A)	_____	_____	_____	_____	_____	_____	_____
7. Total gallons exported (Sch. B and documentation)	_____	_____	_____	_____	_____	_____	_____
8. Gasoline Privilege Tax - Line 7, Column A, multiplied by \$0.236300						\$ _____	
9. Diesel Use Tax - Line 7, Column C, multiplied by \$0.206763						\$ _____	
10. Special Privilege Tax (all products) - Line 7, Column G, multiplied by \$0.0095						\$ _____	
11. Environmental Insurance Fee - Line 7, Column G, multiplied by \$0.004						\$ _____	
12. Refund Amount - add Lines 8, 9, 10, and 11						\$ _____	

**Affidavit of Taxpayer**

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

Print Name \_\_\_\_\_ Title \_\_\_\_\_  
 Signature \_\_\_\_\_ Date \_\_\_\_\_

**For Office Use Only**

Checked By	Date	<input type="checkbox"/> Approved <input type="checkbox"/> Reduced <input type="checkbox"/> Increased	Reason for Reduction	Refund No.
				Process Completion Date
<b>Approval</b>			Approved Amount \$ _____	
_____ Director or Designate		_____ Commissioner of Revenue or Designate		_____ Date

## Instructions for Unlicensed Exporter Claim for Refund

All claims for refund of Tennessee petroleum taxes are subject to examination and review. The taxpayer is required to prove the petroleum products were actually exported from Tennessee. The Department of Revenue may request additional detailed support before approving or processing this claim.

Unlicensed exporters may request a refund only on Tennessee tax paid on gallons exported by transport truck or tank wagon.

The Unlicensed Exporter Claim for Refund may be filed monthly. The claim must be filed within three years from December 31 of the year when the shipment was exported.

Note: If your supplier did not extend the tare allowance to you, you are entitled to a refund of the actual rate per gallon paid. The maximum refund rate for gasoline tax is \$0.24 per gallon and for diesel tax is \$0.21 per gallon.

### Instructions:

- Lines 1-5 Enter the required information. The account number is generated by the Tennessee Department of Revenue. If you have filed a previous Unlicensed Exporter Claim for Refund and know the correct account number, enter it in the space provided. Otherwise, leave this field blank.
- Line 6 Enter the number of gallons received on which Tennessee taxes were paid. If gallons reported on this line are the same as reported on Line 7, you do not need to complete Schedule A.
- Lines 7 You must remit copies of Schedule B, purchase and sales invoices, and shipping papers to support these numbers. The gallons in each column may be carried forward to the refund calculation on Lines 8-11. Use the number from Column A to calculate Line 8. Use the number from Column C to calculate Line 9.
- Line 8 Exported gallons of Tennessee gasoline tax paid gasoline (Line 2, Column A) are multiplied by the given rate to calculate the gasoline tax refund amount.
- Lines 9 Exported gallons of Tennessee diesel tax paid undyed diesel (Line 2, Column C) are multiplied by the given rate to calculate the diesel tax refund amount.
- Line 10 Total gallons exported (Line 2, Column G) are multiplied by the given rate. *Note:* The rate provided for special tax will reflect the reduction for export tax.
- Line 11 Total gallons exported (Line 2, Column G) are multiplied by \$0.004.
- Line 16 Add Lines 8-11 to obtain the total amount of the refund due.

### Please mail claim to:

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