



**TENNESSEE DEPARTMENT OF REVENUE**  
**Unlicensed Exporter Claim for Refund of Motor Fuels Tax**

RV-R0010001 (7/19)

**PET  
380**

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. Amount Claimed \$ \_\_\_\_\_ Ending Claim Period \_\_\_\_\_
6. Has the claimant filed a previous unlicensed exporter claim for refund?  Yes  No If yes, when? \_\_\_\_\_

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
Export Gallons	Gasoline	Dyed Diesel	Undyed Diesel	Kerosene	Jet Fuel	AV Gas	Total
7. Total gallons exported (Schedule A)	_____	_____	_____	_____	_____	_____	_____
8. Gasoline Privilege Tax - Line 7, Column A multiplied by \$0.255992						\$ _____	
9. Diesel Use Tax - Line 7, Column C multiplied by \$0.265838						\$ _____	
10. Special Privilege Tax (all products) - Line 7, Column G multiplied by \$0.0095						\$ _____	
11. Environmental Assurance Fee (all products) - 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 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**

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 \$ _____	
_____	_____	_____	_____	_____
<small>Director or Designate</small>	<small>Commissioner of Revenue or Designate</small>	<small>Date</small>		

## **Instructions: Unlicensed Exporter Claim for Refund of Motor Fuels Tax**

Tenn. Code Ann. § 67-3-407 provides that an unlicensed exporter that acquires taxable petroleum products that are subsequently exported by transport truck or tank wagon by or on behalf of such exporter is entitled to a refund of the Tennessee motor fuel taxes and fees previously paid, with the exception of the export tax imposed by Tenn. Code Ann. § 67-3-205. The unlicensed exporter is only entitled to a refund for gallons on which Tennessee tax was paid. The taxpayer is required to prove the petroleum products were actually exported from Tennessee.

The claim for refund may be filed monthly, but it must be filed within three years from December 31 of the year when the shipment was exported.

The claim for refund must contain all required information and must be accompanied by copies of all purchase invoices and shipping documents listed in Schedule A. You must sign the claim form in the appropriate space. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim. The Department may request additional detailed support before approving or processing this claim. The exporter may submit computer generated schedules that include all the required information for each destination state and product type, instead of manually completing Schedule A.

### **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, if known. The account number is generated by the Department. 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 the account number space blank. Also enter your federal identification or social security number and a beginning date for the claim period.
- Line 5: Enter the amount of tax claimed for this refund and an ending date for the claim period.
- Line 6: Check the box to indicate if you have previously filed an Unlicensed Exporter Claim for Refund. If yes, enter the date the previous claim was filed.
- Line 7: Enter the total gallons for each product type from each Schedule A in the appropriate column. Add the number of gallons entered in Columns A through F, and enter the total in Column G.
- Line 8: Multiply the exported gallons of gasoline with Tennessee gasoline tax paid (Line 7, Column A) by the given tax rate to calculate the gasoline tax refund amount.
- Line 9: Multiply the exported gallons of undyed diesel with Tennessee diesel tax paid (Line 7, Column C) by the given tax rate to calculate the diesel tax refund amount.
- Line 10: Multiply the total gallons exported (Line 7, Column G) by the given tax rate to calculate the special privilege tax refund amount. *Note that the tax rate provided for the special privilege tax has been reduced for the export tax imposed by Tenn. Code Ann. § 67-3-205.*
- Line 11: Multiply the total gallons exported (Line 7, Column G) by the \$0.004 environmental assurance fee to calculate the environmental assurance fee refund amount.
- Line 12: Add Lines 8 through 11 for the total refund claim amount. Also enter this amount on Line 5.

### **Please mail claim to:**

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