



**TENNESSEE DEPARTMENT OF REVENUE**  
**Affidavit of Exemption**  
**from Motor Oil Fee**

To:

Name of Seller: \_\_\_\_\_

Seller's Address: \_\_\_\_\_

City, State, ZIP Code: \_\_\_\_\_

Tennessee Motor Oil Fee Account Number: \_\_\_\_\_

From:

Name of Exempt Purchaser: \_\_\_\_\_

Purchaser's Address: \_\_\_\_\_

City, State, ZIP Code: \_\_\_\_\_

Under the provisions of Tenn. Code Ann. § 68-211-1007, \_\_\_\_\_,  
 as authorized representative of the purchaser named above, certifies that the purchases of automotive motor oil  
 covered by this affidavit are exempt from the motor oil fee on these purchases for the reason(s) indicated below:

- The automotive motor oil is purchased for export from Tennessee by a  wholesaler  retailer.
- The automotive motor oil is purchased by a wholesaler or retailer for resale to a user and consumer that will  
 export the oil from Tennessee for use in another state. (must obtain certification from the consumer)
- The automotive motor oil is purchased for use in qualified industrial machinery by a manufacturer.
- I am registered with the Tennessee Department of Revenue to collect and remit the two cent per quart oil fee.

I certify that the above is true and correct to the best of my ability. I understand that the purchaser of exempt oil upon  
 this affidavit will be held liable for fees upon oil claimed as exempt but used in a manner subject to the fee. I also  
 understand that falsification of this document for the purpose of avoidance of the fee may be punishable as provided  
 by law.

Signature of Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_

*This form must be completed by the purchaser and provided to the seller as evidence of the purchaser's right to make purchases  
 of motor oil without payment of the motor oil fee to the seller on the purchases covered by this affidavit. The seller must  
 retain this affidavit from the purchaser in its files. **Do not mail the completed documents to the Department of Revenue.***