TENNESSEE DEPARTMENT OF REVENUE
MOTOR OIL FEE RETURN

RV-R0000301 INTERNET (3-16)

For Period Ending		Due Date		SSN FEIN
				ACCOUNT NO.

This return must be filed and the proper tax paid on or before the 25th day of the month following the quarterly period. THE RETURN MUST BE FILED TIMELY EVEN IF NO TAX IS DUE.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:

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

REMINDERS

1) Read instructions on reverse side before preparing this worksheet.
2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
3) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

1. OIL FEE (Total from Schedule A. Line E _____ multiplied by 2¢) ..... _____ 00
2. VENDOR'S COMPENSATION (Deduct 2.00% of the first $2,500.00 of the total tax on Line 1 for timely filing) ..... _____ 00
3. ENTER CREDIT AMOUNT (if applicable) ..... _____ 00
4. PENALTY (If filed late, see instructions on reverse side) ..... _____ 00
5. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is %) ..... _____ 00
6. TOTAL AMOUNT REMITTED (If filed late, add Lines 1, 4, and 5 and subtract Line 3 if applicable. If filed timely, subtract Line 2 from Line 1 and subtract Line 3 if applicable) ..... _____ 00

WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

Keep Upper Portion For Your Records
Return Copy Below - Detach Here

OIL 409

TENNESSEE DEPARTMENT OF REVENUE
MOTOR OIL FEE RETURN

For Period Ending		Due Date	
ACCOUNT NO.			

Check if AMENDED ☐

Check if FINAL ☐

1. OIL FEE 00
2. VENDOR'S COMPENSATION 00
3. CREDIT AMOUNT 00
4. PENALTY 00
5. INTEREST (per annum) 00
6. TOTAL REMITTED 00

409640000000000

INSTRUCTIONS

GENERAL: In accordance with the "Used Oil Collection Act of 1993," a 2¢ per quart fee is levied at the wholesale level on sales of motor oil in packaged [containers of five gallons or less] form. Oil subject to the fee includes any oil used in any internal combustion engine, crankshaft, transmission, gear box, or differential for an automobile, bus truck, lawn mower, or household power equipment. Exempt from the fee are motor oils or similar lubricants subsequently exported from Tennessee. Oil sold by a distributor to be used for the purpose of industrial machinery is also exempt.

DUE DATE: Dealers must file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below:

PERIOD	DUE DATE
October 1 through December 31	January 25
January 1 through March 31	April 25
April 1 through June 30	July 25
July 1 through September 30	October 25

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

Line 1: Compute number of quarts of oil subject to fee in Schedule A (back of the return) and transfer total to Line 1 (front of return). Multiply this total by 2¢ to determine amount of OIL FEE.

Line 2: Deduct 2% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25), to determine VENDOR'S COMPENSATION. Such deduction is limited to $50.00 per report. No deduction from the fee will be allowed if such report or payment is delinquent.

Line 3: Enter the amount of any outstanding CREDIT AMOUNT of oil fee previously notified by the Department of Revenue.

Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is $15.00 regardless of the amount of tax due or whether there is any tax due.

Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3) from the due date to the date paid.

Line 6: If filed late, add Lines 1, 4, and 5 and subtract Line 3, if applicable. If filed timely, subtract Line 2 from Line 1 and subtract Line 3, if applicable, to determine net AMOUNT DUE.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
1301 Riverfront Parkway
Suite 203

Knoxville
(423) 594-6100
7175 Strawberry Plains Pike
Suite 209

Jackson
(901) 423-5747
Room 340
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Memphis
(901) 213-1400
3150 Appling Road
Bartlett

Nashville
(615) 253-0600
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below:

SCHEDULE A - WORKSHEET
TAXABLE SALES OF OIL:

Compute the number of quarts of oil subject to the fee.
(Transfer amounts to Schedule A below)

A. Number of quarts of oil imported into Tennessee	
B. Number of quarts of oil sold exported from Tennessee	
C. Number of quarts of oil sold for use in "Industrial machinery"	
D. Number of quarts of oil sold to dealers registered to remit the oil fee to the Department of Revenue	
E. Oil subject to fee (deduct Lines B, C, and D from A)	

Check appropriate box and fill in number below:
FEIN or SSN

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

Taxpayer's Signature — Date

Signature of Preparer other than Taxpayer — Date

Tax Preparer's Address — Phone Number

SCHEDULE A

A. Quarts imported into Tennessee

B. Number of quarts sold exported

C. Quarts sold for industrial machinery

D. Quarts sold to dealers paying oil fee to Department of Revenue

E. Number of quarts subject to fee (Enter on Line 1 on front of return)