



**Schedule A**

<b>County</b>	<b>Situs Code</b>	<b>Total Sales of Crude Oil</b>
Anderson	0100	
Campbell	0700	
Claiborne	1300	
Clay	1400	
Coffee	1600	
Cumberland	1800	
Fentress	2500	
Hancock	3400	
Hawkins	3700	
Morgan	6500	
Overton	6700	
Pickett	6900	
Rhea	7200	
Roane	7300	
Robertson	7400	
Scott	7600	
Sullivan	8200	
Total (add total sales; enter here and on Line 1 of the return)		

## Instructions: Crude Oil Tax Return

Every person who actually engages in removing crude oil from the ground or who operates crude oil properties under agreements that require the operator to make direct payments of any royalty or working interest to the owners must pay a severance tax of **3%** of the sales price of the crude oil removed from the ground.

The return along with the appropriate tax payment is due on or before the 20th day of the month following the period covered. Taxpayers should file and make their tax payments online by visiting the Department's website at [www.tn.gov/revenue](http://www.tn.gov/revenue). Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

### Return

- Line 1: Enter the total sales of crude oil in Tennessee from Schedule A.
- Line 2: Multiply Line 1 by **3%**.
- Line 3: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 4: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 2.
- Line 5: 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](http://www.tn.gov/revenue) by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 2.
- Line 6: Add Lines 2, 4, and 5, and subtract Line 3.

### Schedule A

Enter the total sales of crude oil during the filing period for each county listed. Enter zero if no crude oil was removed from the ground during the period. Add the total sales for all counties listed, and enter in the space provided and on Line 1 of the return.

If you plan to remove crude oil from the ground in any county not listed, you must contact the Department of Revenue to request that the county be added to the form.