



TENNESSEE DEPARTMENT OF REVENUE
SEVERANCE TAX ON ALL COAL PRODUCTS RETURN

RV-R0002001

INTERNET (07-13)

**SEV
501**

Filing Period	Due Date	SSN OR FEIN
		ACCOUNT NO.
		<p>This return must be filed and the proper tax paid on or before the 15th day of the month following the period covered. The return must be filed timely even though no tax is due.</p> <p>A separate return must be filed for each county in which coal is severed from the ground.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242</p>

REMINDERS

- 1) Read instructions on reverse side before preparing this worksheet.
- 2) Complete all information on bottom of reverse side.
- 3) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- 4) Sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

1. Number of tons of coal products severed from the ground		
2. Multiply Line 1 by	\$	00
3. Enter credit amount (If applicable)	\$	00
4. Penalty (See instructions)	\$	00
5. Interest (See instructions)	\$	00
6. Total amount due (Add Lines 2, 4, and 5; subtract Line 3 if applicable)	\$	00

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

WRITE NUMBERS LIKE THIS



**SEV
501**

TENNESSEE DEPARTMENT OF REVENUE
SEVERANCE TAX ON COAL PRODUCTS RETURN

Filing Period		Due Date	
ACCOUNT NO.			

If an amended return, check box above

1. NUMBER OF TONS OF COAL PRODUCTS

2. TOTAL TONS X

3. CREDIT AMOUNT

4. PENALTY

5. INTEREST

6. TOTAL AMOUNT REMITTED

										00
										00
										00
										00
										00



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

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett	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.

www.TN.gov/revenue

INSTRUCTIONS

- General:** The term "coal products" shall mean coal ore and any other substance that might be severed from the earth by the process of producing salable coal, by whatever method of severance used. The tax is levied upon the entire production in the state regardless of the place of sale or the fact that delivery may be outside the state. The owner shall become liable at the time the coal products are severed from the earth and ready for sale, whether before processing or after processing as the case may be.
- Due Date:** The return along with the appropriate tax payments are due to be filed on or before the 15th day of the month following the period covered.
- Penalty and Interest:** If filed late, penalty and interest will accrue until the date the return is filed and the payment is made. See the instructions for Lines 4 and 5 below.
- 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.
- Amended Return:** If this is an "Amended Return", please indicate "Filing Period" and check appropriate box on the front of form.

COMPUTATION OF TAX

- Total number of tons from coal products severed from the earth.
- Multiply the total number of tons (Line 1) by the appropriate rate, as indicated: (1) for reporting periods ending prior to July 1, 2009 - twenty cents per ton; (2) for reporting periods beginning on or after July 1, 2009, through June 30, 2011 - fifty cents per ton; (3) for reporting periods beginning on or after July 1, 2011, through June 30, 2013 - seventy-five cents per ton; (4) for reporting periods beginning on or after July 1, 2013 - one dollar per ton.
- Enter outstanding credit amount from previous Department of Revenue notice(s).
- If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 - 90 days = 15%; 91 - 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15, even if no tax is due.
- If the payment is made after the due date reflected on the return, compute the amount of interest due. Interest is computed using the following formula: (Line 2 minus Line 3) x (current interest rate) x (number of days delinquent) / (365.25).
- Add Lines 2, 4, and 5; subtract Line 3 if applicable.

Check appropriate box and fill in number below:

FEIN or SSN

If your account number is not preprinted on the front of the return, enter your social security number (SSN) or Federal Employer Identification Number (FEIN) in the spaces provided.

Name of Production
Unit (Mine name) _____

Location of Unit _____

County _____

Kind of Product Sold (Grade) _____

State Mine License No. _____

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

SIGN HERE	_____	_____	Date
	Taxpayer Signature		
SIGN HERE	_____	_____	Date
	Preparer other than taxpayer		
	Tax Preparer's Address		