RV-R0002101

INTERNET (03-17)

SEV **502**

7	Period Covered	ACCOUNT NO.	SSN or FEIN
2	Due Date	SITUSCODE	

This report must be filed for severance tax of mineral products on or before the 15th day of the month following the period covered. A separate return must be filed for each county in which minerals are severed.

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

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

WORKSHEET FOR COMPUTING TAX

1.	TOTAL TONNAGE OF MINERAL TYPE (From Schedule A, Line 7 on the back of the return)	
2.	MULTIPLY LINE 1 BY TAX RATE ()	\$
3.	CREDIT	\$
4.	PENALTY (If filed late, calculate 5% of the total tax for each 30-day period that	
	the return is late to a maximum of 25% penalty)	\$
5.	INTEREST (If filed late, interest is calculated at % from due date until	
	return is filed)	\$
6.	TOTAL AMOUNT DUE (Add Lines 2, 4, and 5; subtract Line 3 if applicable)	\$
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		Keep Upper Return Co	ppy Below - Detach Here	WRITE NUMBERS LIKE THE	11S 10
SEV	TENNESSEE DE Severance Tax Return On All	EPARTMENT OF REVENUE Mineral Products except Coal, Gas,& Oil	<u> </u>		
502	Period Covered	Due Date	1. TOTAL TONNAGE		
	ACCOUNT NO.		2. MULTIPLY LINE 1 BY TAX RATE		00
			3. CREDIT		00
If an amended return, check box above			4. PENALTY		00
	FOR OFFICE USE ONLY		5. INTEREST		00
			6. TOTAL REMITTED		00

INSTRUCTIONS

GENERAL: A tax is levied upon the severance of mineral products from the earth and ready for sale. Exempted from taxation are sales of any

lime or limestone usage covered under the provisions of T.C.A. 67-7-202. Also sales of all minerals for use outside the State of Tennessee are exempt. Exempt sales do not need to be included in this return; however, records must be maintained to support

the exemption.

DUE DATE: The return is due by the 15th of the month following the period covered.

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

the return.

FILING: A separate return must be filed for each county in which minerals are severed. 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 "Filing Period" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

Line 1: Total the tonnage of minerals in Schedule A (back of the return) and transfer total to Line 1 (front of return).

Line 2: Multiply Line 1 by the current tax rate listed on the worksheet on the front of the return.

Line 3: List any credit available to your tax account to lower your liability.

Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 2 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 2) from the due date to the date paid.

Line 6: Add lines 2, 4, and 5 and subtract Line 3 (if applicable) to determine total amount due.

For additional information, contact the four Department of Revenue Offi		SCHEDULE A - WORKSHEET SEVERANCE TAX OF MINERALS: Compute the severance tax on minerals.		
(615) 253-0600	Chattanooga (423) 634-6266	(Transfer amounts to Schedule A below)		
Andrew Jackson Building 500 Deaderick Street	1301 Riverfront Parkway Suite 203	Mineral Type	Tonnage	
Knoxville	Jackson (204) 400 5747	1 Sand		
(865) 594-6100 7175 Strawberry Plains Pike	(901) 423-5747 Room 405 B Lowell Thomas Building	2. Limestone		
Suite 209	225 Martin Luther King Blvd.	3 Sandstone		
Memphis (901) 213-1400 3150 Appling Road	Tennessee residents can also call our statewide toll free number at 1-800-342-	4. Gravel		
Bartlett, TN 38133	1003. Out-of-state callers must dial (615) 253-0600.	5 Lime		
	t preprinted on the front of the	6. Chert		
return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below:		7. TOTAL TONNAGE		

and fill in number below:				
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			

	MineralType	SCHEDULEA	Tonnage
1.	Sand		
2.	Limestone		
3.	Sandstone		
4.	Gravel		
5.	Lime		
6.	Chert		
7.	TOTALTON	NAGE (Enter here and on	