

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.

<p>For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:</p> <table style="width:100%; border: none;"> <tr> <td style="text-align: center; width: 50%;">Nashville</td> <td style="text-align: center; width: 50%;">Chattanooga</td> </tr> <tr> <td>(615) 253-0600 Andrew Jackson Building 500 Deaderick Street</td> <td>(423) 634-6266 1301 Riverfront Parkway Suite 203</td> </tr> <tr> <td style="text-align: center;">Knoxville</td> <td style="text-align: center;">Jackson</td> </tr> <tr> <td>(865) 594-6100 7175 Strawberry Plains Pike Suite 209</td> <td>(901) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.</td> </tr> <tr> <td style="text-align: center;">Memphis</td> <td>Tennessee residents can also call our statewide toll free number at 1-800-342- 1003. Out-of-state callers must dial (615) 253-0600.</td> </tr> </table>	Nashville	Chattanooga	(615) 253-0600 Andrew Jackson Building 500 Deaderick Street	(423) 634-6266 1301 Riverfront Parkway Suite 203	Knoxville	Jackson	(865) 594-6100 7175 Strawberry Plains Pike Suite 209	(901) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	Memphis	Tennessee residents can also call our statewide toll free number at 1-800-342- 1003. Out-of-state callers must dial (615) 253-0600.	<p align="center">SCHEDULE A - WORKSHEET SEVERANCE TAX OF MINERALS: Compute the severance tax on minerals. (Transfer amounts to Schedule A below)</p> <table style="width:100%; border: none;"> <thead> <tr> <th style="text-align: left;">Mineral Type</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr><td>1 Sand</td><td>_____</td></tr> <tr><td>2 Limestone</td><td>_____</td></tr> <tr><td>3 Sandstone</td><td>_____</td></tr> <tr><td>4 Gravel</td><td>_____</td></tr> <tr><td>5 Lime</td><td>_____</td></tr> <tr><td>6 Chert</td><td>_____</td></tr> <tr><td>7. TOTAL TONNAGE</td><td>_____</td></tr> </tbody> </table>	Mineral Type	Tonnage	1 Sand	_____	2 Limestone	_____	3 Sandstone	_____	4 Gravel	_____	5 Lime	_____	6 Chert	_____	7. TOTAL TONNAGE	_____
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<p align="center"> <input type="checkbox"/> Check appropriate box and fill in number below: <input type="checkbox"/> FEIN or SSN </p> <p align="center"> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>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.</p> <table style="width:100%; border: none;"> <tr> <td style="width: 80%;">_____ Taxpayer's Signature</td> <td style="width: 20%;">_____ Date</td> </tr> <tr> <td>_____ Signature of Preparer other than Taxpayer</td> <td>_____ Date</td> </tr> <tr> <td>_____ Tax Preparer's Address</td> <td>_____ Phone Number</td> </tr> </table> </div>	_____ Taxpayer's Signature	_____ Date	_____ Signature of Preparer other than Taxpayer	_____ Date	_____ Tax Preparer's Address	_____ Phone Number	<table style="width:100%; border: none;"> <thead> <tr> <th style="text-align: left;">Mineral Type</th> <th style="text-align: center;">SCHEDULE A</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr><td>1. Sand</td><td></td><td>_____</td></tr> <tr><td>2. Limestone</td><td></td><td>_____</td></tr> <tr><td>3. Sandstone</td><td></td><td>_____</td></tr> <tr><td>4. Gravel</td><td></td><td>_____</td></tr> <tr><td>5. Lime</td><td></td><td>_____</td></tr> <tr><td>6. Chert</td><td></td><td>_____</td></tr> <tr><td>7. TOTAL TONNAGE (Enter here and on Line 1 on front of return)</td><td></td><td>_____</td></tr> </tbody> </table>	Mineral Type	SCHEDULE A	Tonnage	1. Sand		_____	2. Limestone		_____	3. Sandstone		_____	4. Gravel		_____	5. Lime		_____	6. Chert		_____	7. TOTAL TONNAGE (Enter here and on Line 1 on front of return)		_____
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