TENNESSEE DEPARTMENT OF REVENUE
DEALER'S LIQUIFIED GAS TAX RETURN

PET 355

Filing Period	Account No	SSN or FEIN
Beginning:	Location Address	
Ending:		
Due Date		

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 8 and mail to:

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

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

REMINDERS

1. Maintain adequate records to support this return.
2. If assistance is required to complete this return, please refer to the phone numbers listed above or on the back.
3. Sign and date this return in the signature box below.

IF AN AMENDED RETURN CHECK HERE ➤ ☐

TAX COMPUTATION

Note: A diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon should be used.

ROUND TO THE NEAREST GALLON

1. Total gallons of product available for sale (Include prior quarter's ending inventory and all receipts of liquified gas during reporting period.)	(1)	
2. Total gallons sold to vehicles on which the Tennessee liquified gas tax must be collected and remitted	(2)	
3. Total gallons sold for purposes other than listed above	(3)	
4. Tax Due (Multiply Line 2 by $ per gallon)	(4)	.
5. Credits: Enter outstanding credit amount from previous Department of Revenue notice(s)	(5)	.
6. Penalty { If filed late, penalty is computed at 5% of the tax (Line 4 minus Line 5) for each 30-day period or portion thereof that the return is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is $15 regardless of the tax amount due or whether any tax is due.	(6)	.
7. Interest - If filed late, compute interest at % per annum on the tax (Line 4 minus Line 5) from the due date to the date of payment.	(7)	.
8. Total Amount Due (Add Lines 4, 6 and 7; subtract Line 5 if applicable)	(8)	.

Under penalties of perjury, I declare that I have examined this return, 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 _____

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