



TENNESSEE DEPARTMENT OF REVENUE  
Agricultural Purposes Claim for Refund

RV-R0008301 (7/18)

**PET  
353**

1. Name of Claimant \_\_\_\_\_ Date of Claim \_\_\_\_\_
2. Farm Location \_\_\_\_\_  
Street City County
3. Mailing Address \_\_\_\_\_  
Street City State ZIP Code
4. Account No. \_\_\_\_\_ FEIN or SSN \_\_\_\_\_ Beginning Claim Period \_\_\_\_\_
5. Amount Claimed \$ \_\_\_\_\_ Ending Claim Period \_\_\_\_\_
6. Fuel Supplier \_\_\_\_\_  
Name Street City State ZIP Code
7. Has the gasoline been, or will it be, used exclusively for your own use?  Yes  No
8. Agricultural Sales and Use Tax Exemption number \_\_\_\_\_
9. Capacity of agricultural storage tank \_\_\_\_\_

**Gasoline Tax Refund**

Gasoline Gallons

10. Gallons of gasoline purchased (complete Schedule A and attach invoices)  
 (Each purchase must be 50 gallons or more to be claimed for refund.) \_\_\_\_\_
11. Gallons used in licensed vehicles on public roads or highways \_\_\_\_\_
12. Gallons used for agricultural purposes in equipment listed  
 (complete Schedule B or attach an equipment list) \_\_\_\_\_
13. Gasoline tax refund amount (multiply Line 12 by \$.24) \$ \_\_\_\_\_

**Affidavit of Taxpayer**

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

Name \_\_\_\_\_ Title \_\_\_\_\_  
Signature of Taxpayer, Officer, or Authorized Representative

Print Name \_\_\_\_\_ Date \_\_\_\_\_

**For Office Use Only**

|   |      |   |                          |                              |
|---|------|---|--------------------------|------------------------------|
| Checked By                                    | Date | <input type="checkbox"/> Approved<br><input type="checkbox"/> Reduced<br><input type="checkbox"/> Increased | Reason for Reduction     | Refund No.                   |
|   |      |   |                          | Process Completion Date      |
| <b>Approval</b>                               |      |   | Approved Amount \$ _____ |                              |
| _____<br><small>Director or Designate</small> |      | _____<br><small>Commissioner of Revenue or Designate</small>  |                          | _____<br><small>Date</small> |



## Instructions: Agricultural Purposes Claim for Refund

Tenn. Code Ann. § 67-3-411 provides that any person using taxable gasoline for agricultural purposes on which the gasoline tax has been paid shall be entitled to a refund of the gasoline tax except \$.01 per gallon, but there shall be no refund of the \$.01 per gallon special privilege tax or the \$.004 per gallon environmental assurance fee. Each purchase must be for 50 or more gallons to be claimed for refund. The minimum amount that may be claimed is \$25.

*Agricultural purposes* is defined as operating tractors or other farm equipment used exclusively, whether for hire or not, in plowing, planting, harvesting, raising, or processing of farm products at a farm, nursery or greenhouse, or operating farm irrigation systems. In order to qualify, such vehicles or equipment must not be operated on the public highways of this state.

Claims for refund of gasoline tax used for agricultural purposes may be filed either annually or semi-annually. Annual claims for the previous calendar year may be filed January 1 – April 15 of the following year. Semi-annual claims may be filed during the following periods:

- for a claim period of January through June, the claim may be filed July 1 – October 15 of that same year, or
- for a claim period of July through December, the claim may be filed January 1 – April 15 of the following year.

The claim for refund must contain all required information and must be accompanied by copies of all purchase invoices of gasoline included in the claim listed in Schedule A. You must sign the claim form in the appropriate space. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim.

### Instructions

- Line 1: Enter your complete name and the date that you completed and filed the claim.
- Line 2: Enter your farm, nursery, or other location address.
- Line 3: Enter your mailing address.
- Line 4: Enter your account number, your federal identification or social security number, and a beginning date for the claim period.
- Line 5: Enter the amount of gasoline tax claimed for this refund and an ending date for the claim period.
- Line 6: Enter the name and address of your fuel supplier.
- Line 7: Check the box to indicate if the gasoline is for your own use.
- Line 8: Enter your Agricultural Sales and Use Tax Exemption Certificate number.
- Line 9: Enter the storage capacity of the agricultural storage tank.

### Gasoline Tax Refund

- Line 10: Enter the total gallons from Schedule A included in the claim. Each purchase must be for 50 or more gallons to be claimed for refund. On Schedule A, enter the invoice date, invoice number, and number of gallons of gasoline purchased. Attached copies of the invoices listed in the schedule.
- Line 11: Enter the number of gallons of gasoline purchased that were used in licensed vehicles on public roads or highways.
- Line 12: Enter the number of gallons of gasoline used for agricultural purposes. Complete Schedule B or attach an equipment list.
- Line 13: Multiply the total gallons of gasoline on Line 12 by the tax rate per gallon.

### Please mail claim to:

Tennessee Department of Revenue  
Taxpayer Services Division  
500 Deaderick Street  
Nashville, TN 37242