

**PET  
357**



**TENNESSEE DEPARTMENT OF REVENUE  
GOVERNMENTAL SALES CLAIM FOR REFUND**

Name of Claimant \_\_\_\_\_ SSN/FEIN \_\_\_\_\_  
 Location Address \_\_\_\_\_ Account No. \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_ Claim Period: Beginning \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ Ending \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_ Date of Claim \_\_\_\_\_

If this is an omnibus claim,  
 please check box at right

**COMPUTATION OF REFUND**

- 1. Gasoline Tax (Total of Column A multiplied by \$.196917) ..... \$ \_\_\_\_\_
- 2. Diesel Tax (Total of Column B multiplied by \$.167379) ..... \$ \_\_\_\_\_
- 3. Special Tax (Total of Columns A, B, and C multiplied by \$.01) ..... \$ \_\_\_\_\_
- 4. Environmental Assurance Fee (Total of Columns A, B, and C multiplied by \$.004) ... \$ \_\_\_\_\_
- 5. Total Refund Due (Total of lines 1, 2, 3, and 4) ..... \$ \_\_\_\_\_

**OATH OF TAXPAYER**

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

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

FOR OFFICE USE ONLY				
CHECKED BY	DATE	<input type="checkbox"/> APPROVED <input type="checkbox"/> REDUCED <input type="checkbox"/> INCREASED	REASON FOR REDUCTION	REFUND NO.
				PROCESS COMPLETION DATE
<b>APPROVAL</b>			<b>Approved Amount \$</b> _____	
_____ <i>Director or Designate</i>			_____ <i>Commissioner of Revenue or Designate</i>	
			_____ <i>Date</i>	

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

<b>Chattanooga</b> (423) 634-6266 Suite 203 1301 Riverfront Parkway	<b>Jackson</b> (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	<b>Johnson City</b> (423) 854-5321 204 High Point Drive	<b>Knoxville</b> (865) 594-6100 Suite 209 State Office Building 7175 Strawberry Plains Pike	<b>Memphis</b> (901) 213-1400 3150 Appling Road Bartlett, TN	<b>Nashville</b> (615) 253-0600 Andrew Jackson Building 500 Deaderick Street
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Tennessee residents can also call our statewide toll free number at 1-800-342-1003.  
Out-of-state callers must dial (615) 253-0600.

DATE SOLD	INVOICE NUMBER	AGENCY	PERMIT NO.	NO. OF GALLONS		
				Gasoline Column A	Undyed Diesel Column B	All Other Fuels Column C
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
			Totals	_____	_____	_____

**DIRECTIONS FOR COMPLETION OF GOVERNMENTAL CLAIM FOR REFUND**

**GENERAL INFORMATION**

Section 67-3-413 provides that a licensed wholesaler who has paid any taxes and fees due under 67-3-201, 67-3-202, 67-3-203, and 67-3-204, may apply for a refund of taxes or fees paid on any petroleum products subsequently sold free of tax to a governmental agency holding an exemption permit issued by the Commissioner. A licensed supplier or importer may claim a credit on the distributor report for any taxes or fees paid on any petroleum products sold free of tax to a governmental agency, or may in the alternative file for a refund.

For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor.

An application for refund or credit shall be filed with the Commissioner, on forms prescribed by the Commissioner, on or before the last day of the second month following the month in which the exempt sales were made. All sales in any month on which a refund is due shall be included in one (1) application for refund. **One omnibus claim may be filed after January 1 and before July 1 for any exempt sales made during the previous calendar year for which a claim has not been made.**

The account number blank on the front of the claim is generated by the Tennessee Department of Revenue. If you have filed a previous Governmental Sales Claim for Refund and know the correct number, you may use it. Otherwise, leave this field blank.

Applications for refund or credit shall contain all information as required by the Commissioner. In addition, all applications must be accompanied by copies of all invoices for sales on which the licensee is applying for refund or claiming a credit. The invoices submitted with any such application shall each contain the exemption permit number for the governmental agency to which the sales were made. The Commissioner may allow computer documentation instead of invoices.

**INSTRUCTIONS**

In the upper portion of the claim enter the date the product was sold, the invoice number, the name of the governmental agency, the agency's permit number, and the number of gallons sold by product type.

**COMPUTATION OF REFUND**

- Line 1 Gasoline Tax** - Multiply the gasoline gallons from Column A by the tax rate and enter result.
- Line 2 Diesel Tax** - Multiply the diesel gallons from Column B by the tax rate and enter result.
- Line 3 Special Tax** - Multiply the total gallons from Columns A, B and C by the tax rate and enter result.
- Line 4 Environmental Assurance Fee** - Multiply the total gallons from Columns A, B and C by the tax rate and enter result.
- Line 5 Total Refund Due** - Add lines 1, 2, 3 and 4.