

TENNESSEE DEPARTMENT OF REVENUE User's Compressed Natural Gas Tax Return

PET	Filing Period	d	Due Date						
366	Account Nu	Number FEIN/SSN				Check if applicable:			
					Ai	mended return			
₋egal Name									
Mailing Addre	ess						submit their return In Line 8 by visiting the		
~: <u>+</u> .			Chaha	710 Codo	D	epartment's web	site at		
City			State	ZIP Code	"	<u>:tps://tntap.tn.រូ</u>	gov/eservices.		
lote: A diese	el gallon equ	uivalent of five and si	xty-six one-hundre	dths pounds	(5.66 lbs.)	per gallon shou	ld be used.		
1. Gallons o	of fuel receiv	ed during the month				(1)			
2 Gallons o	of fuel delive	red into licensed veh	icles from nontava	hla sourcas (Schadula	Δ) (2)			
3. Gallons o	of fuel used f	or all purposes othe	r than a licensed ve	hicle (Schedu	ule B)	(3)			
4. Tax due (multiply Lin	e 2 by applicable rate	2)			(4)			
5. Credit me	emo balance	<u>.</u>				(5)			
ნ. Penalty (s	see instructi	ons)		\vdash		(6)			
7. Interest (see instructi	ons)		-		(7)			
8. Total amo	ount due (ac	ld Lines 4, 6, and 7; s	ubtract Line 5)			(8)			
Tax Rate	e Table	Tax Rate Prior	to Tax	Rate	Т	ax Rate	Tax Rate		
		07/01/17	07/01/17	- 06/30/18			06/30/19		
Compress									
Natural G Tax Rate	as	\$0.13	\$0	.16		\$0.18	\$0.21		
		Linder populties of pe	rium, I do clara that I		thic roper	and to the best o	f my knowledge and bolief		
Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and be it is true, correct, and complete.									
		Taxpayer's Signature	Date			Title			
		 Tax Preparer's Signatu	Tax Preparer's Signature		arer's PTIN	Date	 Telephone		
Preparer's Address			City		State	ZIP Code			
		Preparer's Email Addr				2 2 6006			
FOR OFFICE USE ONLY									
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Schedule A

Compressed	natural gas	put into ta	ank of vehicle(s)	licensed to	use on pu	iblic highways	s. This sche	dule should	include al	l vehicles
			. The column to t							

Vehicle License Plate Number	State of Registration	Gallons of Fuel Placed in Vehicle
Total gallons (round to the nearest gallon)	
Schedule B Compressed natural gas used for purposes ot	her than in a licensed vehicle.	(Transfer to Line 2 on front of return)
Purpose		Gallons
Total gallons (round to the nearest gallon)	1	
Total Ballotis (Fourite to the Hearest Balloti,	/ ······	(Transfer to Line 3 on front of return)

INSTRUCTIONS: User's Compressed Natural Gas Tax Return

A user of compressed natural gas is required by Tenn. Code Ann. § 67-3-1114 and Tenn. Code Ann. § 67-3-1115 to obtain a user's permit and to file a monthly return and remit the taxes on or before the twenty-fifth day of the month following the month of activity.

Complete the information at the top of the return including filing period, account number, FEIN/SSN, legal name, and mailing address.

A diesel gallon equivalent of five and sixty-six one-hundredths pounds (5.66 lbs.) per gallon should be used. Gallons should be rounded to the nearest gallon.

Taxpayers should submit online their fully completed return and schedules, along with the amount from Line 8, by visiting the Department's website at https://tntap.tn.gov/eservices. Alternatively, they may mail the return and payment to the address below. Checks should be made out to the Tennessee Department of Revenue.

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

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

- Schedule A: For each vehicle, list the vehicle license plate number, state of registration, and gallons of compressed natural gas placed in the vehicle. Total the gallons and enter on Line 2 of the return.
- Schedule B: Compressed Natural Gas gallons used for purposes other than in a licensed vehicle. List the purpose and gallons of compressed natural gas used for purposes other than in a licensed vehicle. Total the gallons and enter on Line 3 of the return.

Calculation of Tax

- Line 1: Gallons of fuel received during the month. Enter total gallons of compressed natural gas received during the month.
- Line 2: Gallons of fuel delivered into licensed vehicles from a nontaxable source. Enter total gallons from Schedule A.
- Line 3: Gallons of fuel used for all purposes other than in a licensed vehicle. Enter total gallons from Schedule B.
- Line 4: Tax Due. Multiply Line 2 by the compressed natural gas tax rate (see tax rate table below.)
- Line 5: Credit memo balance. If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 6: Penalty. If filed late, compute penalty at **5%** of the tax due (Line 4 minus Line 5) for each 30 day period or portion thereof for which the tax is delinquent, up to a maximum of **25%** of the delinquent amount. The minimum penalty is **\$15** for the delinquent filing of a return.
- Line 7: Interest. Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue. If the payment is late, apply the interest rate to the total tax due (Line 4 minus Line 5).
- Line 8: Total amount due. Add Lines 4, 6, and 7; subtract Line 5.

Tax Rate Table	Tax Rate Prior to	Tax Rate	Tax Rate	Tax Rate	
	07/01/17	07/01/17 - 06/30/18	07/01/18 - 06/30/19	06/30/19	
Compressed Natural Gas Tax Rate	\$0.13	\$0.16	\$0.18	\$0.21	