



**TENNESSEE DEPARTMENT OF REVENUE**  
**Wholesaler Claim for Refund of Motor Fuel Taxes**

RV-R0009501 (11/19)

**PET**  
**375**

|                        |                     |  |
|------------------------|---------------------|--|
| Beginning Claim Period | Ending Claim Period | Check if applicable:<br>Amended Claim <input type="checkbox"/>   |
| Account Number         | FEIN/SSN            |  |
|                        |                     | Taxpayers should submit their claim for refund by visiting the Department's website at <a href="https://tntap.tn.gov/eservices">https://tntap.tn.gov/eservices</a> . |

**Calculation of Refund**

|  | Gallons from Schedules | Refund Amount Requested |
|--|------------------------|-------------------------|
| 1. Gasoline tax (from Schedule C)..... applicable rate x _____           |                        | = _____                 |
| 2. Diesel tax (from Schedules A, B, and C) ..... applicable rate x _____ |                        | = _____                 |
| 3. Total refund due .....  |                        | _____                   |

| Rate Table                | Rate prior to 07/01/17 | Rates 07/01/17 - 06/30/18 | Rates 07/01/18 - 06/30/19 | Rates after 06/30/19 |
|---------------------------|------------------------|---------------------------|---------------------------|----------------------|
| <b>Gas Refund Rate</b>    | \$0.196917             | \$0.236300                | \$0.246146                | \$0.255992           |
| <b>Diesel Refund Rate</b> | \$0.167379             | \$0.206763                | \$0.236300                | \$0.265838           |

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**Affidavit of Taxpayer**

Under the penalties of perjury, I declare that 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 \_\_\_\_\_

Name of Claimant \_\_\_\_\_ Date of Claim \_\_\_\_\_

**Schedule A - Limited Users and Prepaid Users**

| Customer Name                                    | Account Number | Number of Gallons Undyed Diesel |
|--|----------------|---------------------------------|
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
|  |                |                                 |
| Total Gallons Sold<br><b>(include on Line 2)</b> |                |                                 |

**Schedule B - Contaminated Fuel**

| Date of Contamination | Type of Non-Taxed Dyed Fuel Involved | Number of Gallons of Non-Taxed Dyed Fuel | Number of Gallons of Tax-Paid Diesel <b>(Line 2)</b> |
|-----------------------|--------------------------------------|--|--|
|                       |                                      |  |  |

Explain circumstances of contamination

Explain disposition of contaminated product

**Schedule C - Casualty Loss**

| Date of Loss | Number of Gallons of Gasoline <b>(Line 1)</b> | Number of Gallons of Tax-Paid Diesel <b>(Line 2)</b> |
|--------------|---|--|
|              |   |  |

Explain circumstances of casualty loss

## INSTRUCTIONS: Wholesaler Claim for Refund of Motor Fuel Taxes

### Sales to Limited Users and Prepaid Users

Tenn. Code Ann. § 67-3-420 provides that a licensed wholesaler who sells tax-paid motor fuel to a limited user or a prepaid user, as defined in Tenn. Code Ann. § 67-3-1302, is entitled to a refund of the diesel tax paid pursuant to Tenn. Code Ann. § 67-3-202. The claimant may file one claim each month and is subject to the statute of limitations provided in Tenn. Code Ann. § 67-3-421. The claim for refund or credit must contain all required information. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim. In addition, all claims must be accompanied by copies of sales invoices to the limited users and prepaid users that include the customer's name, address, account number, federal employer's identification or social security number, invoice or delivery ticket number, and number of gallons sold.

The licensed wholesaler's entitlement to a refund is not affected by the status of the customer's limited user permit or prepaid user authorization, unless the wholesaler knows or has been notified by the Department or, in the exercise of reasonable care, should know that the customer is not entitled to use the permit or authorization with respect to a particular purchase of fuel.

### Contaminated Fuels

Tenn. Code Ann § 67-3-415 provides that where taxable diesel fuel has been accidentally contaminated by dye, the owner of the product may file a claim for refund for the diesel tax paid on the undyed fuel.

### Casualty Losses

Tenn. Code Ann. § 67-3-416 provides that gasoline tax and diesel tax may be refunded covering the loss of gallons of fuel due to fire, flood, storm, theft, or other causes over which a vendor has no control. For losses of over 1,000 gallons, the taxpayer must report the loss to the commissioner within three business days of the date of the loss. For losses of 1,000 gallons or less, no immediate report is required. Schedule C of the refund claim must be completed to support the claim for refund due to casualty losses. The claim for refund for any loss must be filed within 60 days of the time of the loss and must include a written statement explaining the occurrence of the loss. Negligence or any unlawful act, such as overloading a transport vehicle, excessive speed, or other like act by a vendor or his agent, which contributes to a loss will invalidate the claim.

The claim for refund must contain all required information. 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.

Schedules A, B and C must be completed before completing Lines 1 and 2 of the return. All gallons should be rounded to the nearest gallon.

Taxpayers should file their claim by visiting the Department's website at <https://tntap.tn.gov/eservices>. Alternatively, they may mail the refund claim to the address below.

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

If this is an amended claim, check the appropriate box on the front of this claim.

### Schedule A - Limited User and Prepaid User Sales

Complete Schedule A detailing the total gallons of undyed diesel fuel sold to qualified limited users or prepaid users. Gallons qualifying for the refund must be from inventory on which the diesel tax has been paid. Attach copies of sales invoices to support the total gallons in Schedule A.

### Schedule B - Contaminated Fuel

Diesel tax must have been paid on the gallons of motor fuels listed in Schedule B. Complete the appropriate blanks in Schedule B for any undyed diesel fuel contaminated by dye.

## Schedule C - Casualty Loss

Gasoline or Diesel tax must have been paid on the gallons of motor fuels listed in Schedule C. Complete the appropriate blanks for the casualty loss in Schedule C for either gallons of gasoline or undyed diesel. Include explanation of the casualty loss.

### Calculation of Refund

Line 1: Enter the total gallons of gasoline from Schedule C. Multiply the number of gallons of gasoline by the tax rate (see rate table below), and enter the amount of the gasoline tax.

Line 2: Add the total number of gallons of undyed diesel from Schedule A, Schedule B, and Schedule C, and enter the total on Line 2. Multiply the number of gallons of undyed diesel by the tax rate (see rate table below), and enter the amount of the diesel tax.

Line 3: Add Lines 1 and 2 and enter the amount.

| Rate Table                | Rate prior to<br>07/01/17 | Rates<br>07/01/17 - 06/30/18 | Rates<br>07/01/18 - 06/30/19 | Rates after<br>06/30/19 |
|---------------------------|---------------------------|------------------------------|------------------------------|-------------------------|
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