

PET  
380



TENNESSEE DEPARTMENT OF REVENUE  
UNLICENSED EXPORTER 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 \_\_\_\_\_

EXPORT GALLONS	GASOLINE COLUMN A	DIESEL DYED COLUMN B	DIESEL UNDYED COLUMN C	KEROSENE COLUMN D	JET FUEL COLUMN E	AV GAS COLUMN F	TOTAL COLUMN G
1. TN tax paid gallons (Schedule A) .	_____	_____	_____	_____	_____	_____	_____
2. Total gallons exported (Schedule B and documentation) .....	_____	_____	_____	_____	_____	_____	_____
3. Gasoline Privilege Tax - Line 2, Column A multiplied by \$0.196917 .....							\$ _____
4. Diesel Use Tax - Line 2, Column C multiplied by \$0.167379 .....							\$ _____
5. Special Privilege Tax - Line 2, Column G multiplied by \$0.0095 .....							\$ _____
6. Environmental Assurance Fee - Line 2, Column G multiplied by \$0.004 .....							\$ _____
7. Refund Amount - add lines 3, 4, 5, and 6 .....							\$ _____

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>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(901) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 203	Suite 340	204 High Point Drive	Suite 209	3150 Appling Road	Andrew Jackson Building
1301 Riverfront	Lowell Thomas Building		7175 Strawberry	Bartlett, TN	500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600

[www.tennessee.gov/revenue](http://www.tennessee.gov/revenue)

## UNLICENSED EXPORTER CLAIM FOR REFUND

All claims for refund of Tennessee petroleum taxes are subject to examination and review. The taxpayer is required to prove the petroleum products were actually exported from Tennessee. The Department of Revenue may request additional detailed support before approving or processing this claim.

Unlicensed Exporters may request a refund only on Tennessee tax paid gallons exported by transport truck or tank wagon.

Complete the top of the claim for refund with the required information: Name, location and mailing address, and federal employers identification number (FEIN) or social security number (SSN), account number, claim period, and date filed. The account number requested on the front of the claim is a number generated by the TN Department of Revenue. If you have filed a previous Unlicensed Exporter Claim for Refund and know the correct account number, you may use it. Otherwise, leave this field blank.

The Unlicensed Exporter Claim for Refund may be filed monthly.

A Claim for Refund must be filed within three (3) years from December 31st of the year when the shipment was exported.

### CLAIM INSTRUCTIONS:

Columns are provided for separation of types of petroleum products.

Note: If your supplier did not extend the tare allowance to you, you are entitled to a refund of the actual rate per gallon paid. The maximum refund rate for Gasoline Tax is \$0.20 per gallon and \$0.17 per gallon for Diesel Tax.

### LINE INSTRUCTIONS:

- Line 1. TN tax paid gallons.** (SCHEDULE A) Enter number of gallons received with Tennessee taxes paid. If gallons reported on this line are the same as reported on Line 2, then it is not necessary to complete Schedule A.
- Line 2. Total gallons exported.** (REQUIRED: SCHEDULE B, COPIES OF PURCHASE AND SALES INVOICES, AND SHIPPING PAPERS) The gallons in each column may be carried forward to the refund calculation on Lines 3 through 6. Tax paid gallons from Line 2, Column A/Gasoline are entered on Line 3. Tax paid gallons from Line 2, Column C/Diesel Undyed are entered on Line 4.
- Line 3. Gasoline Tax.** Exported gallons of Tennessee Gasoline Tax paid gasoline (Line 2-Column A) are multiplied by the given rate to calculate the Gasoline Tax refund amount.
- Line 4. Diesel Tax.** Exported gallons of Tennessee Diesel Tax paid undyed diesel (Line 2-Column C) are multiplied by the given rate to calculate the Diesel Tax refund amount.
- Line 5. Special Tax. (All products)** Total gallons exported (Line 2-Column G) are multiplied by the given rate. **Note:** The rate provided for Special Tax will reflect the reduction for Export Tax.
- Line 6. Environmental Assurance Fee. (All products)** Total gallons exported (Line 6-Column G) are multiplied by \$.004.
- Line 7. Total Refund.** Add Lines 3, 4, 5, 6 to obtain the total amount of the refund due.



**Schedule A - Purchases of Tennessee Tax Paid Gallons - Unlicensed Exporter Claim for Refund (Attach to PET 380)**

Exporter Name:	FEIN:	Account Number:	Month of (MM-YY):
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**Tennessee Department of Revenue**

**Product Type (Circle One)**

- MODE**  
 J TRUCK  
 R RAIL  
 B BARGE  
 PL PIPELINE  
 B A BOOK ADJUSTMENT  
 ST STOCK TRANSFER

- |                                    |                                       |
|------------------------------------|---------------------------------------|
| 65 GASOLINE                        | 142 KEROSENE                          |
| 122 BLENDING COMPONENTS (TRANSMIX) | 160 UNDYED DIESEL                     |
| 123 ALCOHOL                        | 226 DIESEL (HIGH SULFUR DYED)         |
| 124 GASOHOL                        | 227 DIESEL (LOW SULFUR DYED)          |
| 125 AVIATION GASOLINE              | ___ OTHER (SEE ITA PRODUCT CODE LIST) |
| 130 JET FUEL                       |                                       |

TERMINAL CODE #	PURCHASED FROM	SHIPPING PAPER	CARRIER NAME	CARRIER FEIN	MODE	POINT OF		SHIP DATE	SALES DOCUMENT #	TAX PAID GALLONS
						ORIGIN	DESTINATION			

**Schedule Instructions** - Use this schedule to provide detailed information to support Line 1 of the return. A separate schedule is required for each product type.

**Total Gallons**



**Schedule B - Exports of Petroleum Products Intended for Direct Delivery Outside Tennessee - Unlicensed Exporter Claim for Refund (Attach to PET 380)**

Exporter Name:	Destination State:	Product Type:	Month of (MM-YY):
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**Tennessee Department of Revenue**

**MODE**  
 J TRUCK  
 R RAIL  
 B BARGE  
 PL PIPELINE  
 B A BOOK ADJUSTMENT  
 ST STOCK TRANSFER

**Product Type (Circle One)**

65 GASOLINE	142 KEROSENE
122 BLENDING COMPONENTS (TRANSMIX)	160 UNDYED DIESEL
123 ALCOHOL	226 DIESEL (HIGH SULFUR DYED)
124 GASOHOL	227 DIESEL (LOW SULFUR DYED)
125 AVIATION GASOLINE	___ OTHER (SEE ITA PRODUCT CODE LIST)
130 JET FUEL	

TERMINAL CODE #	PURCHASED FROM	SHIPPING PAPER #	CARRIER NAME	CARRIER FEIN	MODE	POINT OF		SOLD TO:	CUSTOMER FEIN #	SHIP DATE	SALES DOCUMENT #	EXPORT GALLONS
						ORIGIN	DESTINATION					

See schedule instructions on back

**Total Gallons**