



TENNESSEE DEPARTMENT OF REVENUE
Unlicensed Exporter Claim for Refund of Motor Fuels

RV-R0010001 (11/19)

**PET
380**

Filing Period		Date of Claim		Check if applicable: Amended claim <input type="checkbox"/>
Account Number		FEIN/SSN		
Legal Name				Taxpayers should submit their claim for refund by visiting the Department's website at https://tntap.tn.gov/eservices .
Mailing Address				
City		State	ZIP Code	
Location Address				
City		State	ZIP Code	

Export Gallons	Column A Gasoline	Column B Dyed Diesel	Column C Undyed Diesel	Column D Other Distillates	Column E Jet Fuel	Column F AV Gas	Column G Total
1. Total gallons exported (Schedule A)	_____	_____	_____	_____	_____	_____	_____
2. Gasoline Privilege Tax - Line 1, Column A multiplied by applicable rate.....						\$ _____	
3. Diesel Use Tax - Line 1, Column C multiplied by applicable rate.....						\$ _____	
4. Special Privilege Tax (all products) - Line 1, Column G multiplied by .0095						\$ _____	
5. Environmental Assurance Fee (all products) - Line 1, Column G multiplied by .004.....						\$ _____	
6. Refund amount - add Lines 2, 3, 4 and 5						\$ _____	

Rate Table	Rates prior to 07/01/17	Rates 07/01/17 - 06/30/18	Rates 07/01/18 - 06/30/19	Rates after 06/30/19
Gas Refund Rate	\$0.196917	\$0.236300	\$0.246146	\$0.255992
Diesel Refund Rate	\$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 _____

Instructions: Unlicensed Exporter Claim for Refund of Motor Fuels Tax

General Information

Tenn. Code Ann. § 67-3-407 provides that an unlicensed exporter that acquires taxable petroleum products that are subsequently exported by transport truck or tank wagon by or on behalf of such exporter is entitled to a refund of the Tennessee motor fuel taxes and fees previously paid, with the exception of the export tax imposed by Tenn. Code Ann. § 67-3-205. The unlicensed exporter is only entitled to a refund for gallons on which Tennessee tax was paid. The taxpayer is required to prove the petroleum products were actually exported from Tennessee.

The claim for refund may be filed monthly, but it must be filed within three years from December 31 of the year when the shipment was exported.

The claim for refund must contain all required information and must be accompanied by copies of all purchase invoices and shipping documents listed in Schedule A. If filed on paper, 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. The Department may request additional detailed support before approving or processing this claim. The unlicensed exporter may submit computer generated schedules that include all the required information for each destination state and product type, instead of manually completing Schedule A.

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

Schedule A Instructions

Export shipments are itemized on this schedule in support of lines 1 of the Unlicensed Exporter Return Claim for Refund of Motor Fuels Tax. Complete the top of the schedule showing exporter name, FEIN/SSN, account number, tax month and year, and product type. The total gallons for each product type should be carried forward to the appropriate column on Line 1 on the front of the return.

Form Instructions

- Line 1: Total Gallons Exported. Enter the number of gallons actually delivered outside of Tennessee on which the Tennessee taxes were paid.
- Line 2: Gasoline Tax. Multiply Line 1 Column A by the appropriate refund rate from the table below to determine the gasoline tax refund.
- Line 3: Diesel Tax. Multiply Line 1 Column C by the appropriate refund rate from the table below to determine the diesel tax refund.
- Line 4: Special Tax. (All products) Multiply Line 1 Column G by \$0.0095 to determine the special tax refund.
- Line 5: Environmental Assurance Fee. (All products) Multiply Line 1 Column G by \$0.004 to determine the environmental assurance fee refund.
- Line 6: Refund amount. Add Lines 2, 3, 4, and 5.

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