



TENNESSEE DEPARTMENT OF REVENUE
Transportation Fuel Equity Return

RV-00112 (10/19)

PET
387

Filing Period	Due Date	Check if applicable: Amended return <input type="checkbox"/>
Account Number	FEIN/SSN	

Legal Name			Taxpayers should submit their return and payment from Line 15 by visiting the Department's website at https://tntap.tn.gov/eservices .
Mailing Address			
City	State	ZIP Code	

1. Total all miles where commercial carrier used dyed diesel fuel to power means of transport..... (1) _____
2. Total all gallons of dyed diesel fuel used by commercial carrier to power means of transport..... (2) _____
3. Average miles per gallon (divide Line 1 by Line 2; round to 4 decimal places) (3) _____
4. Total miles in Tennessee commercial carrier used dyed diesel fuel to power means of transport (4) _____
5. Total gallons of dyed diesel fuel used in Tennessee by commercial carrier to power means of transport (see instructions)..... (5) _____
6. Diesel tax on dyed diesel fuel used by commercial carrier to power means of transport in Tennessee (multiply Line 5 by \$.17) (6) _____
7. Total gallons of dyed diesel fuel used in Tennessee for purposes other than to power means of transport (7) _____
8. Total cost of dyed diesel fuel used in Tennessee for purposes other than to power means of transport (8) _____
9. Sales and use tax (multiply Line 8 by 7%)..... (9) _____
10. Sales tax paid to another state on purchases of dyed diesel fuel used in Tennessee (10) _____
11. Total tax due (add Lines 6 and 9; subtract Line 10)..... (11) _____
12. Credit memo balance..... (12) _____
13. Penalty (see instructions) (13) _____
14. Interest (see instructions)..... (14) _____
15. Total amount due (add Lines 11, 13, and 14; subtract Line 12)..... (15) _____



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

_____ Taxpayer's Signature	_____ Date	_____ Title
_____ Tax Preparer's Signature	_____ Preparer's PTIN	_____ Date
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

FOR OFFICE USE ONLY



INSTRUCTIONS: Transportation Fuel Equity Return

Commercial carriers, defined to mean any person or entity that contracts to transport passengers or goods for a fee, are required to pay diesel tax on all dyed diesel used within Tennessee to produce power for a means of transportation. The diesel tax is **\$0.17** per gallon. The commercial carrier must file this return showing the total number of gallons of dyed diesel used within Tennessee, along with any other information required on this return. This return is due on the 20th day of the month following the close of each calendar quarter and shall include all activities occurring during such quarter. Water carriers are not required to file this return. See Tenn. Code Ann. § 67-3-1401 et seq.

Taxpayers should submit online their fully completed return, along with the amount from Line 15, 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.

Return

- Line 1: Enter the total miles in all states that dyed diesel fuel was used to produce power for a means of transportation during the calendar quarter. Do not complete if reporting actual gallons on Line 5.
- Line 2: Enter the total gallons of dyed diesel fuel used in all states to produce power for a means of transporting passengers or goods for a fee during the calendar quarter. Do not complete if reporting actual gallons on Line 5.
- Line 3: Calculate the average miles per gallon of dyed diesel fuel used by dividing the total miles on Line 1 by the total gallons of dyed diesel fuel used on Line 2 and carried to the fourth decimal place. Do not complete if reporting actual gallons on Line 5.
- Line 4: Enter the total miles in Tennessee that dyed diesel fuel was used to produce power for a means of transporting passengers or goods for a fee during the calendar quarter. Do not complete if reporting actual gallons on Line 5.
- Line 5: Enter either 1) the calculated number of gallons of dyed diesel fuel used in Tennessee by dividing total miles in Tennessee on Line 4 by the average miles per gallon on Line 3, or 2) the actual gallons of dyed diesel fuel used in Tennessee. If using option 2, the taxpayer must maintain documentation that verifies actual gallons reported.
- Line 6: Calculate the amount of diesel tax on dyed diesel fuel used in Tennessee to produce power for a means of transportation by multiplying **\$0.17** by the gallons of dyed diesel fuel used in Tennessee on Line 5.
- Line 7: Enter the number of gallons of dyed diesel fuel used in Tennessee for purposes other than to produce power for a means of transportation.
- Line 8: Enter the total cost amount of dyed diesel fuel used in Tennessee for purposes other than to produce power for a means of transportation.
- Line 9: Calculate sales and use tax due on dyed diesel fuel used and consumed in Tennessee for purposes other than to produce power for a means of transportation by multiplying the total costs on Line 8 by the **7%** state sales and use tax rate in accordance with Tenn. Code Ann. § 67-6-203. Energy fuels including dyed diesel are exempt from local sales and use tax in accordance with Tenn. Code Ann. § 67-6-704.

Line 10: Enter the amount of sales tax properly paid in another state on dyed diesel fuel actually used in this state to produce power for a means of transportation. Note that this amount may not exceed the total of Lines 6 and 9 of this return. You are required to maintain purchase invoices to document payment of a legally imposed sales tax in another state on the dyed diesel fuel used in Tennessee. Purchase information should include: purchase invoice number, gallons of dyed diesel fuel purchased, price per gallon, total purchase price of the dyed diesel fuel, and sales tax paid to the other state. You are also required to provide documentation of how many gallons and the cost of the dyed diesel fuel purchased and legally taxed in another state that was actually used in Tennessee.

Calculation of the credit would be as follows:

Sales tax paid in other state ÷ total purchase price = other state's sales tax rate x (Gallons used in Tennessee x average price per gallon) = Sales tax credit for tax paid on the actual gallons of dyed diesel fuel used in Tennessee.

Line 11: Calculate the total tax due on dyed diesel fuel used in Tennessee by adding the amount of Diesel Tax on Line 6 and the amount of sales and use tax on Line 9 and subtracting the amount on Line 10 of sales tax properly paid in another state on purchases of dyed diesel fuel used in Tennessee.

Line 12: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 13: If filed late, compute penalty at **5%** of the tax due (Line 11 minus Line 12) 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 14: 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 11 minus Line 12).

Line 15: Total amount due. Add lines 11, 13 and 14; Subtract Line 12.