

## TENNESSEE DEPARTMENT OF REVENUE

	-7796 -	MOTOR OIL FEE RET	RV-R00003	301 INTERNE	ET (3-16)					
	For Period		Due		SSN	FEIN				
	Ending		Date		ACCOUNTNO	).				
			This return must be filed and the proper tax paid on or before the 25th day of the month following the quarterly period. THE RETURN MUST BE FILED TIMELY EVEN IF NO TAX IS DUE. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242							
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REMINDERS <ol> <li>Read instructions on reverse side before preparing this worksheet.</li> <li>Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.</li> <li>Be sure to sign and date your return in the signature box on the back of the form.</li> </ol>										
		WORKSHEET FOR	COMPU	TING TAX		ROUND TO NEAREST [	JOLLAR			
1. OIL FEE (To	tal from Sche	dule A. Line E	multiplied	1by2¢)			00			
2. VENDOR'S	COMPENSA	TION (Deduct 2.00% of the first \$	ing)		00					
3. ENTERCRE	DITAMOUNT			00						
3. ENTER CREDIT AMOUNT (if applicable)         4. PENALTY (If filed late, see instructions on reverse side)										
5. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is %)										
6. TOTAL AMOUNT REMITTED (If filed late, add Lines 1, 4, and 5 and subtract Line 3 if applicable. If filed timely, subtract Line 2 from Line 1 and subtract Line 3 if applicable)										
Keep Upper Portion For Your Records										

Return Copy Below - Detach Here V

## 1237301070

OIL		TENNESSEE DEPARTI MOTOR OIL FE				
409	For Period Ending		Due Date	1. OIL FEE		00
Check if AMENDED		JNT NO.		2. VENDOR'S COMPENSATIO	Ν	00
				3. CREDIT AMOUNT		00
Check if FINAL				4. PENALTY		00
				5. INTEREST (perannum)		00
				6. TOTAL REMITTED		00

## INSTRUCTIONS

GENERAL: In accordance with the "Used Oil Collection Act of 1993," a 2¢ per quart fee is levied at the wholesale level on sales of motor oil in packaged [containers of five gallons or less] form. Oil subject to the fee includes any oil used in any internal combustion engine, crankshaft, transmission, gear box, or differential for an automobile, bus truck, lawn mower, or household power equipment. Exempt from the fee are motor oils or similar lubricants subsequently exported from Tennessee. Oil sold by a distributor to be used for the purpose of industrial machinery is also exempt. DUE DATE: Dealers must file a quarterly return and pay the fee on or before the 25th day of the month following the close of the period set out below: PERIOD **DUE DATE** October 1 through December 31 January 25 January 1 through March 31 April 25 April 1 through June 30 July 25 July 1 through September 30 October 25 TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: FILING: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242, NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return. AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" and check the appropriate box on the front of the form. COMPUTATION OF TAX: Compute number of guarts of oil subject to fee in Schedule A (back of the return) and transfer total to Line 1 (front of return). Multiply this total by Line 1: 2¢ to determine amount of OIL FEE. Deduct 2% of Line 1, if the return is filed by the appropriate due date (January 25, April 25, July 25, and October 25), to determine VENDOR'S Line 2: COMPENSATION. Such deduction is limited to \$50.00 per report. No deduction from the fee will be allowed if such report or payment is delinquent. Line 3: Enter the amount of any outstanding CREDIT AMOUNT of oil fee previously notified by the Department of Revenue. Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 1 minus the credit on Line 3) for each 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due. Line 5: If filed late, compute INTEREST at the current rate on the tax (Line 1 minus the credit on Line 3) from the due date to the date paid. If filed late, add Lines 1, 4, and 5 and subtract Line 3, if applicable. If filed timely, subtract Line 2 from Line 1 and subtract Line 3, if applicable, to Line 6: determine net AMOUNT DUE. SCHEDULE A - WORKSHEET For additional information, contact the Taxpaver Services Division in one of our Department of Revenue Offices: TAXABLE SALES OF OIL: Compute the number of quarts of oil subject to the fee. Knoxville Chattanooga (423) 594-6100 (423) 634-6266 (Transfer amounts to Schedule A below) 1301 Riverfront Parkway 7175 Strawberry Plains Pike Suite 209 Suite 203 A. Number of quarts of oil imported into Tennessee Johnson City Jackson (423) 854-5321 (901) 423-5747 B. Number of quarts of oil sold exported 204 High Point Drive Room 340 from Tennessee Lowell Thomas Building Nashville 225 Martin Luther King Blvd. (615) 253-0600 Memphis Andrew Jackson Building C. Number of quarts of oil sold for use (901)213-1400 500 Deaderick Street in "Industrial machinery" 3150 Appling Road Bartlett D. Number of guarts of oil sold to dealers Tennessee residents can also call our statewide toll free number at registered to remit the oil fee to the 1-800-342-1003. Out-of-state callers must dial (615) 253-0600. Department of Revenue If your account number is not preprinted on the front of the E. Oil subject to fee (deduct Lines B, C, return, enter your federal employer identification number and D from A) (FEIN) or social security number (SSN) in the spaces below: SCHEDULE A Check appropriate box and fill in number below: Α. Quarts imported FEIN or SSN 🕨 into Tennessee В. Number of quarts sold exported C. Quarts sold for industrial machinery Quarts sold to dealers paying oil D. Under penalties of perjury, I declare that I have examined this report, and to the best of my fee to Department of Revenue knowledge and belief, it is true, correct, and complete Ε. Number of quarts subject to fee Taxpayer's Signature Date (Enter on Line 1 on front of return) Signature of Preparer other than Taxpayer Date

Phone Number

Tax Preparer's Address