

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.

FILING: 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: 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:

- Line 1: Compute number of quarts 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 2¢ to determine amount of OIL FEE.
- Line 2: 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 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.
- Line 6: 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 determine net AMOUNT DUE.

<p>For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Knoxville (423) 594-6100 7175 Strawberry Plains Pike Suite 209</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Jackson (901) 423-5747 Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.</p> </td> <td style="vertical-align: top;"> <p>Johnson City (423) 854-5321 204 High Point Drive</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Memphis (901) 213-1400 3150 Appling Road Bartlett</p> </td> <td style="vertical-align: top;"> <p>Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street</p> </td> </tr> </table> <p>Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.</p>	<p>Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203</p>	<p>Knoxville (423) 594-6100 7175 Strawberry Plains Pike Suite 209</p>	<p>Jackson (901) 423-5747 Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.</p>	<p>Johnson City (423) 854-5321 204 High Point Drive</p>	<p>Memphis (901) 213-1400 3150 Appling Road Bartlett</p>	<p>Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street</p>	<p>SCHEDULE A - WORKSHEET TAXABLE SALES OF OIL: Compute the number of quarts of oil subject to the fee. (Transfer amounts to Schedule A below)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">A. Number of quarts of oil imported into Tennessee</td> <td style="width: 30%;"></td> </tr> <tr> <td>B. Number of quarts of oil sold exported from Tennessee</td> <td></td> </tr> <tr> <td>C. Number of quarts of oil sold for use in "Industrial machinery"</td> <td></td> </tr> <tr> <td>D. Number of quarts of oil sold to dealers registered to remit the oil fee to the Department of Revenue</td> <td></td> </tr> <tr> <td>E. Oil subject to fee (deduct Lines B, C, and D from A)</td> <td></td> </tr> </table>	A. Number of quarts of oil imported into Tennessee		B. Number of quarts of oil sold exported from Tennessee		C. Number of quarts of oil sold for use in "Industrial machinery"		D. Number of quarts of oil sold to dealers registered to remit the oil fee to the Department of Revenue		E. Oil subject to fee (deduct Lines B, C, and D from A)	
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<p style="text-align: center;">▼ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below: ▼</p>																	

<p style="text-align: center;">Check appropriate box and fill in number below: ◀ FEIN or SSN ▶</p> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div>	<p style="text-align: center;">SCHEDULE A</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 70%;">A. Quarts imported into Tennessee</td> <td style="width: 30%;"></td> </tr> <tr> <td>B. Number of quarts sold exported</td> <td></td> </tr> <tr> <td>C. Quarts sold for industrial machinery</td> <td></td> </tr> <tr> <td>D. Quarts sold to dealers paying oil fee to Department of Revenue</td> <td></td> </tr> <tr> <td>E. Number of quarts subject to fee (Enter on Line 1 on front of return)</td> <td></td> </tr> </table> <div style="border: 1px solid gray; width: 100%; height: 100px; margin-top: 10px;"></div>	A. Quarts imported into Tennessee		B. Number of quarts sold exported		C. Quarts sold for industrial machinery		D. Quarts sold to dealers paying oil fee to Department of Revenue		E. Number of quarts subject to fee (Enter on Line 1 on front of return)	
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<p>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.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">_____ Taxpayer's Signature</td> <td style="width: 40%;">_____ Date</td> </tr> <tr> <td>_____ Signature of Preparer other than Taxpayer</td> <td>_____ Date</td> </tr> <tr> <td>_____ Tax Preparer's Address</td> <td>_____ Phone Number</td> </tr> </table>	_____ Taxpayer's Signature	_____ Date	_____ Signature of Preparer other than Taxpayer	_____ Date	_____ Tax Preparer's Address	_____ Phone Number					
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