RV-R0002101

INTERNET (03-17)

SEV **502**

Period Covered	ACCOUNT NO.	SSN or FEIN
Due Date	SITUSCODE	

This report must be filed for severance tax of mineral products on or before the 15th day of the month following the period covered. A separate return must be filed for each county in which minerals are severed.

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

REMINDERS

- Read instructions on reverse side before preparing this worksheet.
- Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
- Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

1.	TOTAL TONNAGE OF MINERAL TYPE (From Schedule A, Line 7 on the back of the return)	
2.	MULTIPLY LINE 1 BY TAX RATE ()	\$
3.	CREDIT	\$
4.	PENALTY (If filed late, calculate 5% of the total tax for each 30-day period that	
	the return is late to a maximum of 25% penalty)	\$
5.	INTEREST (If filed late, interest is calculated at % from due date until	
	return is filed)	\$
6.	TOTAL AMOUNT DUE (Add Lines 2, 4, and 5; subtract Line 3 if applicable)	\$
	Keen I Inner Portion For Your Record	WRITE NUMBERS LIKE THIS

		Return C	opy Below - Detach Here	1234567890
SEV 502	Severance Tax Return On All	EPARTMENT OF REVENUE Mineral Products except Coal, Gas,& C		
	ACCOUNT NO.	Date	1. TOTAL TONNAGE	00
			2. MULTIPLY LINE 1 BY TAX RATE () 3. CREDIT	00
an amended return, check box above			4. PENALTY	00
SOX USOVO	FOR OFFICE USE ONLY		5. INTEREST	00
	USE ONLY		6. TOTAL REMITTED	00

INSTRUCTIONS

GENERAL: A tax is levied upon the severance of mineral products from the earth and ready for sale. Exempted from taxation are sales of any

lime or limestone usage covered under the provisions of T.C.A. 67-7-202. Also sales of all minerals for use outside the State of Tennessee are exempt. Exempt sales do not need to be included in this return; however, records must be maintained to support

the exemption.

DUE DATE: The return is due by the 15th of the month following the period covered.

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign

the return.

FILING: A separate return must be filed for each county in which minerals are severed. 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 "Filing Period" and check the appropriate box on the front of the form.

COMPUTATION OF TAX:

Line 1: Total the tonnage of minerals in Schedule A (back of the return) and transfer total to Line 1 (front of return).

Line 2: Multiply Line 1 by the current tax rate listed on the worksheet on the front of the return.

Line 3: List any credit available to your tax account to lower your liability.

Line 4: If filed late, PENALTY is computed at 5% of the fee (Line 2 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 2) from the due date to the date paid.

Line 6: Add lines 2, 4, and 5 and subtract Line 3 (if applicable) to determine total amount due.

For additional information, contact the of our Department of Revenue Office		SCHEDULE A - WORKSHEET SEVERANCE TAX OF MINERALS:	
Nashville (615) 253-0600 Andrew Jackson Building	Chattanooga (423) 634-6266	Compute the severance tax on minerals. (Transfer amounts to Schedule A below)	
500 Deaderick Street	•	Mineral Type	Tonnage
Knoxville	Jackson (901) 423-5747	1 Sand	
(865) 594-6100 7175 Strawberry Plains Pike	Room 405 B Lowell Thomas Building	2. Limestone	
Suite 209	225 Martin Luther King Blvd.	3 Sandstone	
Memphis (901) 213-1400 3150 Appling Road	Tennessee residents can also call our statewide toll free number at 1-800-342-	4. Gravel	
Bartlett,TN 38133	1003. Out-of-state callers must dial (615) 253-0600.	5 Lime	
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:		6. Chert	
		7. TOTAL TONNAGE	

Taxpayer's Signature Signature of Preparer other than Taxpayer	Date
	Date
Mowledge and belief, it is true, correct, and com	
Under penalties of perjury, I declare that I have examined this repo	
FEIN or SSN	

	MineralType	SCHEDULEA	Tonnage
1.	Sand		
2.	Limestone		
3.	Sandstone		
4.	Gravel		
5.	Lime		
6.	Chert		
7.	TOTALTON	NAGE (Enter here and on	