



**TENNESSEE DEPARTMENT OF REVENUE**  
**Specialized Equipment Claim for Refund**

RV-R0008401 (12/19)

**PET**  
**354**

Filing Period		Due Date	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 <a href="https://tntap.tn.gov/eservices">https://tntap.tn.gov/eservices</a> .
Mailing Address			
City	State	ZIP Code	
Location Address			
City	State	ZIP Code	

	<b>Semi-Annual Period Ending</b>	
	<b>Diesel</b>	<b>Gasoline</b>
1. Total gallons from tax-paid bulk storage.....	_____	_____
2. Total gallons purchased from service stations (tax paid).....	_____	_____
3. Total gallons (add Lines 1 and 2) .....	_____	_____
4. Diesel refund		
a. Separate auxiliary motors (truck refrigeration or concrete mixers) _____ x \$ .26		= _____
b. Power take-off units (concrete mixers and pumps) _____ x \$ .27 x 40%		= _____
c. Power take-off units (pneumatic and boom unloaders) _____ x \$ .27 x 10%		= _____
d. Power take-off (mobile self-propelled rock drills) _____ x \$ .27 x 90%		= _____
e. Number of capacity unloadings (pump unloaders) _____ x \$ .27 x 2.5 gallons		= _____
f. Total amount claimed for diesel .....		\$ _____
5. Gasoline refund		
a. Separate auxiliary motors (truck refrigeration or concrete mixers) _____ x \$ .25		= _____
b. Power take-off units (concrete mixers and pumps) _____ x \$ .26 x 40%		= _____
c. Power take-off units (pneumatic and boom unloaders) _____ x \$ .26 x 10%		= _____
d. Power take-off (mobile self-propelled rock drills) _____ x \$ .26 x 90%		= _____
e. Number of capacity unloadings (pump unloaders) _____ x \$ .26 x 2.5 gallons		= _____
f. Total amount claimed for gasoline	┌	\$ _____
6. Total amount claimed (add Lines 4f and 5f).....		\$ _____

**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: Specialized Equipment Claim for Refund

Tenn. Code Ann. § 67-3-414(a) provides that any person using gasoline or undyed diesel for truck refrigeration or cement mixing from a separate tank may apply for a refund of the gasoline or undyed diesel taxes paid on the fuel delivered into the separate tank with the exception of one cent **(\$.01)** per gallon.

Tenn. Code Ann. § 67-3-414(b) provides that any person using gasoline or undyed diesel for power generation of a mobile self-propelled rock drill; a motor vehicle and an auxiliary unit used for concrete mixing; for boom, pneumatic, or pump unloading is entitled to a refund or a reduction of the gasoline or undyed diesel taxes paid.

The claim for refund must contain all required information. Complete the information at the top of the claim including filing period, account number, FEIN/SSN, legal name, mailing address and location address. If this is an amended claim, check the amended return box. Incomplete or improperly completed claims will be returned without action and could result in denial of the claim.

If filed on paper, sign your claim in the appropriate space and attach all supporting documentation to the claim. Documentation should include such items as inventories, withdrawal summaries, equipment references, invoices, suppliers name, etc. The minimum amount of refund payable is **\$50**.

This claim must be filed semiannually and must be filed within ninety (90) days following the end of January-June and July-December claim periods.

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

If this is an amended claim, check the appropriate box on the front of this claim.

### **Schedule A - Equipment List**

Enter the equipment number, equipment type, and equipment description for each piece of equipment using fuel for which a refund of the gasoline or diesel tax is requested.

### **Schedule B - Bulk Storage Withdrawals**

Enter the ticket number, date, fuel type, gallons, bulk storage location, and equipment number of bulk fuel withdrawals for which a refund of the gasoline or diesel tax is requested. The equipment number is the equipment number from the Schedule A Equipment List.

### **Schedule C - Retail Purchases**

Enter the invoice number, date, fuel type, gallons, retail location, and equipment number for each retail purchase for which a refund of the gasoline or diesel tax is requested. The equipment number is the equipment number from the Schedule A Equipment List.

### **Schedule D - Capacity Unloadings**

Enter the date, product unloaded, fuel type, and equipment number used for capacity unloading for which a refund of the gasoline or diesel tax is requested. The equipment number is the equipment number from the Schedule A Equipment List.

### **Computation of Refund**

Complete Schedules A, B, C, and/or D with requested information before completing Lines 1 through 6 of the claim.

- Line 1: Enter in the appropriate column the total fuel from Schedule B you withdrew from your tax-paid bulk storage for use in approved equipment.
- Line 2: Enter in the appropriate column the total fuel from Schedule C you purchased from retail service centers for use in approved equipment.
- Line 3: Add Lines 1 and 2 and enter in the space provided. Gallons should be rounded to the nearest gallon.
- Line 4a: Enter the number of gallons from Schedules B and C of undyed diesel fuel used in separate auxiliary motors for truck refrigeration or concrete mixers. Multiply by the diesel tax rate of **\$.26** and enter amount.
- Line 4b: Enter the number of gallons of undyed diesel fuel from Schedules B and C used in the power take-off units of concrete mixers and pumps. Multiply by the diesel tax rate of **\$.27**, then multiply that amount by **40%**. Enter amount on Line 4b.
- Line 4c: Enter the number of gallons of undyed diesel fuel from Schedules B and C used in the power take-off units of pneumatic and boom unloaders. Multiply by the diesel tax rate of **\$.27**, then multiply that amount by **10%**. Enter amount on Line 4c.
- Line 4d: Enter the number of gallons of undyed diesel fuel from Schedules B and C used in the power take-off units of mobile self-propelled rock drills. Multiply by the diesel tax rate of **\$.27**, then multiply that amount by **90%**. Enter amount on Line 4d.
- Line 4e: Enter number of capacity unloadings from Schedule D for pump unloaders. Multiply by **2.5** gallons then multiply by the diesel tax rate of **\$.27** and enter amount.
- Line 4f: Total amount of diesel tax refund. Add lines 4a-4e.
- Line 5a: Enter the number of gallons of gasoline from Schedules B and C used in separate auxiliary motors for truck refrigeration or concrete mixers. Multiply by the gasoline tax rate of **\$.25** and enter amount.
- Line 5b: Enter the number of gallons of gasoline from Schedules B and C used in the power take-off units of concrete mixers and pumps. Multiply by the gasoline tax rate of **\$.26**, then multiply by **40%**. Enter amount on Line 5b.
- Line 5c: Enter the number of gallons of gasoline from Schedules B and C used in the power take-off units of pneumatic and boom unloaders. Multiply by the gasoline tax rate of **\$.26**, then multiply by **10%**. Enter amount on Line 5c.
- Line 5d: Enter the number of gallons of gasoline from Schedules B and C used in the power take-off units for mobile self-propelled rock drills. Multiply by the gasoline tax rate of **\$.26**, then multiply by **40%**. Enter amount on Line 5d.
- Line 5e: Enter number of capacity unloadings from Schedule D for pump unloaders. Multiply by **2.5** gallons then multiply by the gasoline tax rate of **\$.26**. Enter the amount on Line 5e.
- Line 5f: Total amount of gasoline tax refund. Add lines 5a-5e.
- Line 6: Total amount of refund. Add Lines 4F and 5F.