



TENNESSEE DEPARTMENT OF REVENUE
Application and Permit for Production of Fuel Alcohol

RV-R0008201 (9/20)

PET
367

1. Taxpayer Information:

Name

FEIN/SSN

Physical Location City State ZIP Code

Mailing Address City State ZIP Code

Phone Number Email Address

2. Type of Ownership:

- Ownership options: Sole Proprietorship, Partnership (General, Limited, LLC), Corporation (Tennessee Domestic, Foreign, S), Limited Liability Company (Multi-Member, Single Member, Professional LLC), Estate/Trust.

3. Is this fuel solely for your own use? Yes No If no, explain

4. Estimated quantity of fuel alcohol to be produced annually. Gallons

5. Estimated quantity of fuel alcohol to be sold to others. Gallons

6. Production level fee due

Enter \$0.00 if amount on Line 4 is less than 1,000 gallons
Enter \$50.00 if amount on Line 4 is between 1,000 - 2,500 gallons
Enter \$100.00 if amount on Line 4 is greater than 2,500 gallons



Declaration box containing signature lines for Taxpayer, Tax Preparer, and Preparer's Address/Email, along with Date, Title, PTIN, Telephone, City, State, and ZIP Code fields.

FOR OFFICE USE ONLY

Office use grid (6 columns)

Office use grid (12 columns)

7. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet.)

Legal Name	Legal Name
Title	Title
FEIN/SSN	FEIN/SSN
Address	Address
City State ZIP Code	City State ZIP Code
Telephone Number	Telephone Number
Email Address	Email Address

INSTRUCTIONS: Application and Permit for Production of Fuel Alcohol

General Requirements

If you are considering producing fuel alcohol, you must have a valid permit from the Tennessee Department of Revenue prior to beginning operation.

This permit must be renewed annually and a fee paid. The fee depends on the number of gallons that you anticipate producing and is as follows:

Up to 1,000 Gallons - **\$0** fee
1,000-2,500 Gallons - **\$50** fee
Over 2,500 Gallons - **\$100** fee

Application and payment of fee shown on Line 7 may be submitted online 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 your production is greater than anticipated, please send an amended application with your additional fee.

A federal permit must also be obtained from:

Bureau of Alcohol, Tobacco, and Firearms
P.O. Box 2994
Atlanta, GA 30370

While no proof level has been established for fuel alcohol, it must be denatured immediately after distillation. Employees with the Department of Revenue may inspect the production process to insure that the denaturing requirement is being met and that proper records are being kept.

Anyone selling fuel alcohol must be licensed and bonded with the Department, unless it is sold to a bonded licensee who will assume all reporting requirements and pay any taxes due. If the fuel alcohol is used solely for personal use, no tax is due.

Licensees must keep records of all fuel alcohol produced. If any of the alcohol is sold, information as to the amount sold, the date of the transaction, and the purchaser must be recorded. If tax is collected, this must be shown and the tax paid to the state.

Instructions

Line 1: The application must contain all required information. Complete the information at the top of the application including legal name, FEIN/SSN, physical location, mailing address, phone number and email address. Incomplete or improperly completed applications will be returned unprocessed.

Line 2: Select the type of ownership.

Line 3: If the fuel is solely for your own use, check yes. If not, check no and provide an explanation.

Line 4: Enter estimated quantity of fuel alcohol to be produced annually.

Line 5: Enter estimated quantity of fuel alcohol to be sold to others.

Line 6: Enter fee amount based on the production level from Line 4.

Line 7: Enter owners, officers and/or partners information. Attach additional names on a separate sheet.