



TENNESSEE DEPARTMENT OF REVENUE
Severance Tax Return on Sand, Gravel
Sandstone, Chert, and Limestone

RV-R0002101 (7/22)

SEV
502

Filing Period		Due Date		Check if applicable: Amended return <input type="checkbox"/>
Account Number		FEIN/SSN		
Legal Name			Remit amount on Line 12 to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, Tennessee 37242 You may file your return and payment at https://tntap.tn.gov/eservices .	
Mailing Address				
City	State	ZIP Code		

Round to the nearest dollar

1. Number of tons of sand (1) _____
2. Number of tons of limestone (2) _____
3. Number of tons of sandstone (3) _____
4. Number of tons of gravel (4) _____
5. Number of tons of lime (5) _____
6. Number of tons of chert..... (6) _____
7. Total tonnage (add Lines 1 through 6)..... (7) _____
8. Tax due (multiply Line 7 by the applicable rate)..... (8) _____
9. Credit memo balance (9) _____
10. Penalty (see instructions) (10) _____
11. Interest (see instructions)..... (11) _____
12. Total amount due (add Lines 8, 10, and 11; subtract Line 9)..... (12) _____

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.

_____ Taxpayer's Signature	_____ Date	_____ Title
_____ Tax Preparer's Signature	_____ Preparer's PTIN	_____ Date
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

FOR OFFICE USE ONLY



Instructions: Severance Tax Return on Sand, Gravel, Sandstone, Chert, and Limestone

Each county in Tennessee, by resolution, is authorized to levy a tax on the severance of sand, limestone, sandstone, gravel, lime, and chert from the earth. However, there are some exceptions, including any lime or limestone used for any of the purposes listed under Tenn. Code Ann. § 67-7-202(a), minerals sold for use outside the State of Tennessee, and minerals used for fill by the contractor. Exempt sales do not need to be included in this return; however, records must be maintained to support the exemption.

The tax is levied on the entire production in the county, regardless of whether the sale or delivery of the product occurs in another county. The owner is liable for the tax at the time the mineral products are severed from the earth and ready for sale, regardless of whether the sale is before or after processing.

The tax rate is determined by the taxing county, but may not be more than 15 cents per ton. Please go to <https://www.tn.gov/content/dam/tn/revenue/documents/taxes/severance/mineralsevtaxratechart.pdf> for a chart of the current tax rates by county. The return along with the appropriate tax payment is due monthly on or before the 15th day of the month following the period covered. Taxpayers must file a return for each county in which they sever sand, gravel, sandstone, chert, and/or limestone from the ground. Taxpayers should file and make their tax payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the amended return box on the top of the return.

Return

- Line 1: Enter the total tons of sand severed from the ground during the filing period.
- Line 2: Enter the total tons of limestone severed from the ground during the filing period.
- Line 3: Enter the total tons of sandstone severed from the ground during the filing period.
- Line 4: Enter the total tons of gravel severed from the ground during the filing period.
- Line 5: Enter the total tons of lime severed from the ground during the filing period.
- Line 6: Enter the total tons of chert severed from the ground during the filing period.
- Line 7: Add Lines 1-6 for the total tonnage.
- Line 8: Multiply Line 7 by the applicable county tax rate.
- Line 9: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 10: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 8.
- Line 11: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 8.
- Line 12: Add Lines 8, 10, and 11, and subtract Line 9.