



**AFFIDAVIT OF EXEMPTION FROM
MOTOR OIL FEE**

TO: _____ FROM: _____
Name of Seller: _____ Name of Exempt Purchaser: _____
Seller's Address: _____ Purchaser's Address: _____
City, State, Zip Code: _____ City, State, Zip Code: _____
Tennessee Tax Number: _____

Under the provisions of Tenn. Code Ann. Section 68-211-1007, I, _____, as authorized representative of the purchaser named above, certify that the purchases of automotive motor oil covered by this affidavit are exempt from the fee on such oil for the reason(s) indicated below:

- The automotive motor oil is purchased for export from Tennessee by a wholesaler retailer.
- The automotive motor oil is purchased by a user and consumer that will export the oil from Tennessee for use in another state.
- The automotive motor oil is purchased for use in qualified industrial machinery by a manufacturer.
- I am registered with the Tennessee Department of Revenue to collect and remit the two cent per quart oil fee, if applicable.

I further certify that the above is true and correct to the best of the purchaser's ability. I understand that the purchaser of exempt oil upon this affidavit will be held liable for fees upon oil claimed as exempt but used in a manner subject to the fee. I also understand that falsification of this document for the purpose of avoidance of the fee may be punishable as provide by law.

Signature of Purchaser: _____ Date: _____

This form must be completed by the purchaser and provided to the seller as evidence of the purchaser's right of exemption from the fee on oil. The seller must retain affidavits of the purchser in the business file. **Do not mail** the completed documents to the Department of Revenue.