



TENNESSEE DEPARTMENT OF REVENUE
LIQUIFIED GAS USER ANNUAL TAX RETURN

**PET
356**

Filing Period Beginning: Ending:	Account No.	SSN or FEIN
	Due Date	
		Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 11 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242 For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.
		Reminders 1. Please read instructions on back before preparing this return. 2. Maintain adequate records to support return. 3. Be sure to sign and date in the signature box below. 4. If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of the return.

1. Total gallons consumed in Tennessee; round to the nearest gallon (Total from Schedule A, Line 7)	(1)	_____
2. Tax due per mileage (Multiply Line 1 by Liquified Gas tax rate of \$ _____)	(2)	\$ _____ .
3. Cost of decals purchased July 1 through June 9	(3)	\$ _____
4. Cost of decals purchased for period June 10 through June 30	(4)	\$ _____ .
5. Total cost of decals purchased during filing period (Add lines 3 and 4)	(5)	\$ _____ .
6. Credit Due (Complete if Line 5 is greater than Line 2 and one or more requirements in Schedule B applies) .	(6)	\$ _____ .
7. Tax Due (If Line 2 is greater than Line 5, enter difference)	(7)	\$ _____ .
8. Credit (Enter outstanding credit amount from previous Department of Revenue notices)	(8)	\$ _____ .
9. Penalty <small>If filed LATE, compute penalty at 5% of the tax (Line 7 minus Line 8) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due.</small>	(9)	\$ _____ .
10. Interest - If filed late, compute interest at _____ % per annum on the tax (Line 7 minus Line 8) from the due date to the date of payment	(10)	\$ _____ .
11. Total Remittance Amount (Add lines 7, 9, and 10; subtract Line 8 if applicable)	(11)	\$ _____ .

FOR OFFICE
USE ONLY

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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.	
_____ President or Other Principle Officer	_____ Date
_____ Signature of Preparer other than Taxpayer	_____ Date
_____ Tax Preparer's Address	_____ Phone Number

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Jackson
(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Knoxville
(865) 594-6100
Room 606
State Office Building
531 Henley Street

Memphis
(901) 213-1400
3150 Appling Road
Bartlett, TN

Nashville
(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

Instructions

This is an annual return for vehicles that operate on Liquified Gas. The amount on Line 5 on the front of the return reflects the total amount of decals purchased during the filing period. The total gallons consumed in Tennessee is calculated on Schedule A and any potential credit that may be due for out-of-state miles or discontinued vehicles is calculated on Schedule B. Complete Schedule A before completing the front of the return.

SCHEDULE A

Divide the miles on each class by the MPG allowed to determine the number of gallons (attach Vehicle Schedule C).

Miles Gallons

- | | | | | | |
|----|--|-------|---|---------|-------|
| 1. | TN Miles - Passenger Cars | _____ | ÷ | 19 MPG= | _____ |
| 2. | TN Miles - Class 1 Vehicles | _____ | ÷ | 14 MPG= | _____ |
| 3. | TN Miles - Class 2 Vehicles | _____ | ÷ | 14 MPG= | _____ |
| 4. | TN Miles - Class 3 Vehicles | _____ | ÷ | 8 MPG= | _____ |
| 5. | TN Miles - Class 4 Vehicles | _____ | ÷ | 8 MPG= | _____ |
| 6. | TN Miles - Class 5 Vehicles | _____ | ÷ | 5 MPG= | _____ |
| 7. | Add lines 1, 2, 3, 4, 5, and 6 and enter here and on Line 1 on front of return (7) _____ | | | | |

SCHEDULE B

Complete only if Line 5 on the front is greater than Line 2 and if you discontinued use of vehicle or had out-of-state mileage during the reporting period. A discontinued vehicle is a vehicle that has been sold, destroyed, or had the carburetor system removed. Multiply the monthly prorated fee (use Schedule of Monthly Prorated Fees below) by the number of months out of service. If additional space is required, attach separate sheets.

Maximum Potential Credit

1. Subtract Line 2 from Line 5 on the front of the return and enter (1) \$ _____

Discontinued Vehicle

Vehicle ID	Date Discontinued	Vehicle Class	Monthly Prorated Fee	Whole Months Out of Service	Vehicle Credit
2. _____	_____	_____	_____	X _____ = \$ _____	_____
3. _____	_____	_____	_____	X _____ = \$ _____	_____
4. _____	_____	_____	_____	X _____ = \$ _____	_____
5. Total discontinued vehicle credit. Add lines 2, 3, and 4 (5) \$ _____					_____

Schedule of Monthly Prorated Fees	
Passenger Cars	\$6.00
Class 1 (Includes Pick-ups)	\$7.00
Class 2	\$7.00
Class 3	\$8.50
Class 4	\$8.50
Class 5	\$9.50

Out-Of-State Mileage Credit

Divide the miles on each class by the MPG allowed to determine the number of gallons (attach Vehicle Schedule C).

- | | | | | | |
|-----|---|-------|---|----------|-------|
| 6. | Passenger Cars | _____ | ÷ | 19 MPG = | _____ |
| 7. | Class 1 Vehicles | _____ | ÷ | 14 MPG = | _____ |
| 8. | Class 2 Vehicles | _____ | ÷ | 14 MPG = | _____ |
| 9. | Class 3 Vehicles | _____ | ÷ | 8 MPG = | _____ |
| 10. | Class 4 Vehicles | _____ | ÷ | 8 MPG = | _____ |
| 11. | Class 5 Vehicles | _____ | ÷ | 5 MPG = | _____ |
| 12. | Total Gallons Used Out-Of-State - add lines 6 through 11 _____ | | | | |
| 13. | Total Mileage Credit - multiply gallons on Line 12 by ¢ (13) \$ _____ | | | | |
| 14. | Total Credit - add lines 5 & 13 (14) \$ _____ | | | | |
| 15. | Enter the lesser of the credits on Line 1 or Line 14 and carry forward to Line 6 on the front of the return (15) \$ _____ | | | | |

L.G. USER TAX RETURN (Attach to PET 356)
VEHICLE SCHEDULE C

CHECK ONLY ONE CLASS PER SCHEDULE PAGE

TAXPAYER NAME

ACCOUNT NO.



_____	PASSENGER CARS
_____	CLASS 1 VEHICLES
_____	CLASS 2 VEHICLES
_____	CLASS 3 VEHICLES
_____	CLASS 4 VEHICLES
_____	CLASS 5 VEHICLES

	VEHICLE IDENTIFICATION NO.	BEGINNING ODOMETER READING JULY 1	ENDING ODOMETER READING JUNE 30	TOTAL MILES TRAVELED	OUT-OF-STATE MILES	TENNESSEE MILES
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
TOTAL OUT-OF-STATE MILES						
TOTAL TENNESSEE MILES - CARRY FORWARD TO LINES 1 THROUGH 6, SCHEDULE A						