Form GT-9
Gasoline Refund Application
Gasoline Excise, MGL Ch. 64A
(for transactions occurring before July 31, 2013)

Rev. 7/13

Massachusetts Department of Revenue

Claim must be filed within two years of the date of purchase. Attach original sales receipts. Application must be filled out in its entirety.
Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.

Name of applicant | FID or Social Security number | Telephone number

Address | City/town | State | Zip

Note: All International Fuel Tax Agreement (IFTA) motor carrier licensees are required to remit copies of their quarterly IFTA reports for the periods listed below with this application.

Tax Refund Computation. First in/first out basis **must** be used. Fuel should be entered as whole gallons.

		a. Jan.–Mar.	b. Apr.–June	c. Jul.–Sep.	d. Oct.–Dec.
1.	Gallons of gasoline on hand at beginning of each period **1**				
2.	Gasoline purchased each period **2**				
3.	Add lines 1 and 2 . . . . . **3**				
4.	Gasoline on hand at close of business of each period **4**				
5.	Subtract line 4 from line 3. . . . . **5**				
6.	Gasoline used for the propulsion of vehicles registered for highway use . . . **6**				
7.	Gasoline sold **7**				
8.	Gasoline unaccounted for **8**				
9.	Gasoline used on which a refund is claimed **9**				
10.	Tax rate per gallon **10**	$ .21	$ .21	$ .21	$ .21
11.	Amount of excise refund. Multiply line 9 by line 10 . . . . . **11**	$	$	$	$
Adjustment for use tax					
12.	Cost of gasoline reported in line 9 . . . . . **12**	$	$	$	$
13.	Enter amounts from line 11 . . . . . **13**				
14.	Amount subject to use tax. Subtract line 13 from line 12 . . . . . **14**				
15.	Use tax. Effective August 1, 2009, the use tax rate changed from 5% to 6.25%. See Example 2 in TIR 09-12 for reporting rules for quarterly filers after rate changes in the sales/use taxes. Multiply line 14 by applicable tax rate **15**				
16.	Amount to be refunded each period. Subtract line 15 from line 11. . . . . **16**	$	$	$	$
17.	Total amount to be refunded. Add line 16, col's. a, b, c and d **17**				$

Supplier's name, address, and date of purchase must be on each sales receipt. Sales receipts will be returned if a written request accompanies the application. Application subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner. If there is any evidence of erasures or changes in either dates or amounts shown on sales receipts, application will be disallowed in its entirety. **Answer all questions on reverse or application will be disallowed. Claims based on estimates are not acceptable.**

The undersigned applicant states under the penalties of perjury that all information contained in this application is true, correct and complete and that the undersigned has complied with all laws of the Commonwealth relating to taxes.

Signature of applicant or person authorized to sign | Date

This form approved by the Commissioner of Revenue.

printed on recycled paper

From whom was gasoline purchased? _____

Dates of fuel purchases: first ____/_____/_____ last ____/_____/_____.

Do you have storage facilities for gasoline? ☐ Yes ☐ No. If "Yes," storage capacity: _____ gallons.

Non-taxable purpose for which gasoline was used: _____

Type of business: _____

Do you apply for any other motor fuel refund(s)? ☐ Yes ☐ No. If "Yes," indicate which type(s): _____

Do you owe any Massachusetts state taxes? ☐ Yes ☐ No.

Number of motor vehicles and pieces of equipment **owned** or **operated**, including automobiles, trucks, graders, loaders and tractors:

Registered: _____ Unregistered: _____

List all unregistered vehicles and equipment below:

Quantity	Type of vehicle or equipment	Gallons used
	Total gallons	

If more space is needed, attach additional sheets.