Form GT-9M
Gasoline Tax Refund Application
Watercraft Use, MGL Ch. 64A, sec. 7
(for transactions occurring before July 31, 2013)

Use this form for gasoline used in watercraft only. Do not include diesel fuel, or fuel used in any other equipment. 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

Boat registration number
Engine
Engine horsepower
Boat fuel tank capacity (in gals.)

☐ Inboard  ☐ Outboard

Do you have storage facilities for gasoline? ☐ Yes ☐ No. If Yes, Form GT-9 must be filed.

Boat is used for ☐ pleasure exclusively ☐ commercial fishing exclusively ☐ other:

Do you own a motor vehicle? ☐ Yes ☐ No

Number of gallons of gasoline purchased for use in motor vehicle during refund period:_____________________

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

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

Commercial fishermen only:
Fishing license number (include a copy of current license):_____________________

Percentage of boat use attributed to commercial fishing: _______%

Have you filed income tax returns for commercial fishing activities? ☐ Yes ☐ No

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

1 Gallons of gasoline purchased (from Schedule A on reverse) .................................................. 1

2 Gallons on which refund is claimed ................................................................. 2

3 Rate of excise tax per gallon ................................................................. 3 $ .21

4 Excise tax refund. Multiply line 2 by line 3 .................................................. 4 $

Adjustment for use tax

5 Cost of gasoline reported in line 2 ................................................................. 5 $

6 Refund from line 4 .................................................................................. 6

7 Subtract line 6 from line 5 .......................................................................... 7

8 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 and annual filers after rate changes in the sales/use taxes. Multiply line 7 by applicable tax rate .................................................. 8

9 Deduction for use in commercial fishing only .................................................. 9

10 Subtract line 9 from line 8 .......................................................................... 10

11 Amount to be refunded. Subtract line 10 from line 4 .................................................. 11 $

All refunds must be shown on your income tax return as earned income if you deduct the cost of fuel as an expense.

Claim must be filed within six months of date of purchase or invoice. Original sales receipts must be attached.

See instructions on reverse side for receipts requirements. Receipts will be returned. Application is 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 dates or amounts, application will be disallowed in its entirety. 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.
**Instructions**

Your refund application cannot be processed unless you comply with the following:

**Receipts**

All sales receipts must show: complete date of purchase, seller’s name and address, purchaser’s name, quantity (in gallons) of gasoline purchased, amount paid or charged, and the boat registration number if the gasoline was placed into the boat by the seller.

If gasoline was purchased in containers the sales receipt must state that gasoline was purchased in a container, and indicate the number of containers filled.

Receipts must be preprinted with a minimum three-digit number. Receipts must show gasoline station dealer’s name and address. Receipts or invoices showing gasoline distributor’s name and not dealer’s name and address (such as monthly credit card statements) will be disallowed. Receipts or invoices showing coded names or addresses will be returned.

Group receipts by date and place the earliest date of purchase first. Original sales receipts must be submitted with this application.

**Records**

To substantiate your refund you must obtain and keep sales receipts for gasoline purchased for motor vehicles and any other machine. Do not combine gasoline purchased for use in motor vehicles with gasoline purchased for watercraft on the same receipt. If possible, motor vehicle odometer readings and engine clock recording hours should be recorded at beginning and end of refund period. Retain all records for three years.

**Adjustment for use tax**

Gasoline used in watercraft is subject to the Use Tax imposed under the provisions of General Laws, Chapter 64I when an excise refund is made under Chapter 64A, Section 7. Gasoline used for commercial fishing is exempt from the 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 and annual filers after rate changes in the sales/use taxes.

**Schedule A**

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<th>Name of seller</th>
<th>Gallons purchased</th>
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Total

If more space is needed, attach additional sheets.