



# Form GT-9M Gasoline Tax Refund Application

Watercraft Use, MGL Ch. 64A, sec. 7  
(for transactions occurring before July 31, 2013)

Rev. 7/13

**Massachusetts**  
**Department of**  
**Revenue**

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 <input type="checkbox"/> Inboard <input type="checkbox"/> Outboard	Engine horsepower	Boat fuel tank capacity (in gals.)

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.

<b>1</b> Gallons of gasoline purchased (from Schedule A on reverse).....	<b>1</b>	
<b>2</b> Gallons on which refund is claimed .....	<b>2</b>	
<b>3</b> Rate of excise tax per gallon. ....	<b>3</b>	\$ .21
<b>4</b> Excise tax refund. Multiply line 2 by line 3 .....	<b>4</b>	\$

**Adjustment for use tax**

<b>5</b> Cost of gasoline reported in line 2 .....	<b>5</b>	\$
<b>6</b> Refund from line 4 .....	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 .....	<b>7</b>	
<b>8</b> 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 .....	<b>8</b>	
<b>9</b> Deduction for use in commercial fishing <b>only</b> .....	<b>9</b>	
<b>10</b> Subtract line 9 from line 8 .....	<b>10</b>	
<b>11</b> Amount to be refunded. Subtract line 10 from line 4 .....	<b>11</b>	\$

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

