



# Form GT-9T Gasoline Refund Application

Massachusetts Turnpike Use, Gasoline Excise, MGL Ch. 64A  
(for transactions occurring before July 31, 2013)

Rev. 7/13

**Massachusetts  
Department of  
Revenue**

**Must be filed on a calendar half-year basis. Application must be filled out in its entirety. Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Name of applicant \_\_\_\_\_ Federal ID or Social Security number \_\_\_\_\_ Telephone \_\_\_\_\_

Address \_\_\_\_\_ City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Period in which gasoline was used (check either or both):

January 1 through June 30  July 1 through December 31

Do you have storage facilities for fuel? \_\_\_\_\_ Storage capacity (in gallons) \_\_\_\_\_

Yes  No

Do you owe any Massachusetts state taxes? \_\_\_\_\_ Do you apply for any other motor fuel refunds? \_\_\_\_\_

Yes  No  Yes  No. If "Yes," list type(s): \_\_\_\_\_

**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 purchased as shown by attached original purchase receipts . . . . . <b>1</b>				
2. Gallons upon which a refund is claimed (from computation schedule on reverse) . . . . . <b>2</b>				
3. Gasoline tax rate per gallon . . . . . <b>3</b>	\$ .21	\$ .21	\$ .21	\$ .21
4. Amount of gasoline tax refund. Multiply line 2 by line 3. No claim under \$1.00 is allowable . . . . . <b>4</b>	\$	\$	\$	\$
<b>Adjustment for use tax:</b>				
5. Cost of gasoline reported in line 2 . . . . . <b>5</b>	\$	\$	\$	\$
6. Amount shown in line 4 above . . . . . <b>6</b>				
7. Amount subject to use tax. Subtract line 6 from line 5 . . . . . <b>7</b>				
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 filers after rate changes in the sales/use taxes. Multiply line 7 by applicable tax rate . . . . . <b>8</b>				
9. Net refund. Subtract line 8 from line 4 . . . . . <b>9</b>	\$	\$	\$	\$
<b>10.</b> Total refund due. Add line 9, col's. a, b, c and d . . . . . <b>10</b>				\$

**Schedule on reverse side must be filled out in its entirety. Original fuel purchase receipts and toll receipts must be attached to the page on which they are listed.**

Supplier's name, address, quantity (in gallons) of gasoline purchased and date of purchase must be on each sales receipt. Sales receipts will be returned if a written request accompanies the application. If there is any evidence of erasure or change in either dates or amounts shown on purchase receipts or toll receipts, application will be disallowed in its entirety.

Fuel must be purchased on day of use or within three preceding days of turnpike use. Applicants having storage facilities must transfer fuel into vehicle tank on day of use or within three preceding days of turnpike use. If fuel is purchased outside the Commonwealth prior to entering the turnpike, do not include that travel for refund.

Claim must be filed within two years of the date of purchase.

Application subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner.

**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 \_\_\_\_\_

