



Massachusetts Department of Revenue
Form JFT-9
Aircraft (Jet) Fuel Refund Application

Schedule on reverse side must be filled out in its entirety. Claim must be filed within two years of the date of purchase.

Name of taxpayer	Tax year (yyyy)
Account ID number	Aircraft (Jet) Fuel License number (if any) Phone number
Mailing address	
City/Town	State Zip

Tax Refund Computation. First in/first out basis must be used.

	a. Jan. 1–March 31	b. April 1–June 30	c. July 1–Sept. 30	d. Oct. 1–Dec. 31
1 Aircraft (jet) fuel on which a refund is claimed (in gallons) 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Tax rate per gallon (enter applicable rate) 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Amount of tax refund. Multiply line 1 by line 2. 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Adjustment for use tax (if applicable)				
4 Cost of aircraft (jet) fuel reported in line 1 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Enter amounts in line 3 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Amounts subject to use tax. Subtract line 5 from line 4. 6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 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 6 by applicable tax rate 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Amounts to be refunded each quarter. Subtract line 7 from line 3 8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Total amount to be refunded. Add line 8, columns. a, b, c and d 9	<input type="text"/>			

To substantiate your refund application, attach all original sales receipts to this form. Each receipt should have the supplier's name, address, and date of purchase. Receipts will not be returned. Any tampering or other misuse of sales receipts will be cause for denial of this application. Applications are also subject to audit.

Attach to this form, if applicable, all Certificates of Exemption, Form JT-8, upon which a claim for refund is being made.

Declaration

I declare under the penalties of perjury that this application has been examined by me and to the best of my knowledge and belief is complete, and the statements made herein are true and correct.

Authorized signature	Title	Date
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Mail to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**



Name of taxpayer

Tax year (yyyy)

Explanation of refund claimed

Date (mm/dd/yyyy)	Gallons	Amount of tax paid	Non-taxable use or exempt code

Totals

List equipment in which aircraft (jet) fuel was used

Type of equipment	Gallons	Type of equipment	Gallons

Total gallons