Massachusetts Department of Revenue

Schedule LG
Liquified Gases Only
(propane, etc.)

Month	Year	
Name of licensee	Account ID number	Tax filing period (mm/yyyy)
Street address		License number
City/Town	State Zip	
Address where records are kept (if different from above)		Phone number
City/Town	State Zip	

"Liquified gas" is that type of special fuel which is a combustible gas and exists in a gaseous state at a temperature of 60° Fahrenheit and a pressure of 14.7 pounds per square inch absolute

Inventories and receipts. In whole gallons.

1	Inventory on hand, first of month. (Attach explanation if different from prior month closing inventory)	1	
2	Gallons purchased (from Schedule F)	2	
3	Total gallons. Add lines 1 and 2	3	
4	Actual inventory on hand, end of month	4	
5	Total gallons to be accounted for. Subtract line 4 from line 3	5	

Disposition

6	Taxable gallons placed or used in own or leased registered motor vehicles (from Schedule G)	6	
7	Taxable gallons sold to other users (from Schedule H)	7	
8	Taxable gallons sold to user–sellers (from Schedule I)	8	
9	Total taxable gallons. Add lines 6 through 8. Enter here and on Form SFT-3, page 1, line 3	9	
10	Non-taxable gallons sold or used in non-registered equipment (from Schedule J)	10	
11	Total gallons. Add lines 9 and 10. Must equal line 5; if not, attach explanation	11	

Declaration

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Signature	Title	Date

Use additional sheets if needed, and attach to this return.

Name of licensee

Account ID number

Taxable gallons by type of liquified gas and costs/receipts attributable to such type of special fuel for Massachusetts tax purposes

Records to substantiate the costs/receipts and gallonage computations must be retained for audit.

Type of liquified gas	– Schedule G – a. Gross costs	b. Gallons
Propane (convert at 4.23 lb. = 1 gal.)		
Other		
Other		
Totals		

Gross costs: for purposes of column a above, means the total amount, exclusive of U.S. and Massachusetts fuel taxes, paid by you as consideration of fuel used by you and not resold, for purchases valued in money or otherwise, including any amounts for which credit was given to you and any fuel transportation cost to you.

Name of licensee

Account ID number

Schedule F. "Bulk" purchases. List each transaction separately.

Date purchased or acquired (mm/dd/yyyy)	**Names and addresses of suppliers**	**Gallons**

Total purchases. Enter here and on Schedule LG, line 2 . . . . . .

Schedule G. Taxable gallons placed or used in own or leased registered motor vehicles

– Vehicle identification –		*– End of month –*		*– Total gallons –* for each vehicle for the month	
Make	**Type** tractor, backhoe, etc.	**Odometer reading**	**Engine hour reading**	**From own storage**	**"Road" purchase from others**

Total taxable gallons. Enter here and on Schedule LG, line 6 . . . . . .

Name of licensee

Account ID number

Schedule H. Taxable gallons sold to other users. Fuel placed in registered motor vehicles only.

Name(s) of purchaser(s)	Address(es)	Total gallons for month

Total taxable gallons. Enter here and on Schedule LG, line 7 . . . . . .

Schedule I. Taxable gallons sold to user–sellers. Bulk sales. List each transaction separately.

Date of sale (mm/dd/yyyy)	To whom sold	License number	Delivery address if more than one location list each location separately)	Gallons

Total taxable gallons. Enter here and on Schedule LG, line 8 . . . . . .

Name of licensee

Account ID number

Schedule J. Nontaxable gallons sold or used*. Non-registered equipment.

Part A. Own use (specify use and/or type of machine using fuel).

	Gallons

Total gallons used (Part A) . . . . . .

Part B. Sales to others.

Name(s) of purchaser(s)	Address(es)	Gallons

Total gallons (Part B) . . . . . .

Total nontaxable gallons. Add Parts A and B. Enter here and on Schedule LG, line 10 . . . . . .

***May be subject to sales and/or use tax under the provisions of Massachusetts General Laws, Chapter 64H and I.**