



Massachusetts Department of Revenue
Form SFT-3
Supplier's Tax Return – Special Fuels
 (for transactions occurring before July 31, 2013)

This return, along with full payment, must be filed on or before the 20th day of the month for the preceding month.

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

Fill in if
 Amended return (see "Amended Return" below) Final return

Computation

1 Total taxable diesel gallons (from page 2, line 9). Use whole gallons only	▶ 1	<input style="width:100px" type="text"/>
2 Tax at .21 per gallon. Multiply line 1 × .21	▶ 2	<input style="width:100px" type="text"/>
3 Liquefied gas tax at <input style="width:100px" type="text"/> per gallon. Multiply taxable whole gallons in Schedule LG, line 9.		
▶ <input style="width:100px" type="text"/> × current rate	▶ 3	<input style="width:100px" type="text"/>
4 Total tax. Add lines 2 and 3.	▶ 4	<input style="width:100px" type="text"/>
5 Late file penalty ▶ <input style="width:100px" type="text"/> Late payment penalty ▶ <input style="width:100px" type="text"/> Total penalty	5	<input style="width:100px" type="text"/>
6 Interest on unpaid balance	▶ 6	<input style="width:100px" type="text"/>
7 Total due at time of filing. Add lines 4 through 6.	▶ 7	<input style="width:100px" type="text"/>

Important Notice

This form is for all fuels except gasoline and gasohol. Complete separate Schedule LG for liquefied gases (propane, etc.). A tax return is due, even if no liability exists. A complete and accurate record of all purchases, sales and use of special fuels must be kept.

Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and fill in the "Amended Return" oval. Generally, an amended return must be filed within three years of the date that your original return was filed.

By filling in the amended return oval, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

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.

Authorized signature	Title (owner, etc.)	Date
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File this return and payment in full to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204; (617) 887-5040.** Make check payable to Commonwealth of Massachusetts.

STAPLE CHECK HERE



Name of licensee

Account ID number

Inventories and receipts. Do not include liquified gases. Use separate Schedule LG. Use whole gallons only.

- 1 Inventory on hand, first of month. (Attach explanation if different from prior month closing inventory) ▶ 1
- 2 Gallons purchased (from Schedule A) ▶ 2
- 3 Total gallons. Add lines 1 and 2. ▶ 3
- 4 Actual inventory on hand, end of month (from stick reading) ▶ 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 B) ▶ 6
- 7 Taxable gallons sold to other users (from Schedule C) ▶ 7
- 8 Taxable gallons sold to user-sellers (from Schedule D) ▶ 8
- 9 Total taxable gallons. Add lines 6 through 8. Enter here and on page 1, line 1 ▶ 9
- 10 Nontaxable gallons sold or used in nonregistered equipment (from Schedule E) ▶ 10
- 11 Gain or loss. If gain, enter as a negative number ▶ 11
- 12 Total gallons. Add lines 9 through 11. ▶ 12

Type of special fuel. Amounts should be taken from schedule noted below.

	a. Gross costs*	b. Gallons
13 Diesel ▶ 13	<input type="text"/>	<input type="text"/>
14 Propane (from Schedule LG, line 12) ▶ 14	<input type="text"/>	<input type="text"/>
15 Other ▶ 15	<input type="text"/>	<input type="text"/>
16 Totals. ▶ 16	<input type="text"/>	<input type="text"/>

*Gross costs, for purposes of column a, 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.

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

Schedule A. Bulk Purchases. List each transaction separately. Do not include liquified gases. Use separate Schedule LG.

Part A. In state

Point of origin	Names of suppliers	Dates purchased (mm/dd/yyyy)	Gallons purchased this month

Part B. Out of state

Point of origin	Names of suppliers	Dates purchased (mm/dd/yyyy)	Gallons purchased this month

Total purchases. Add Parts A and B. Enter here and in line 2 above

Use additional sheets if needed.



Name of licensee

Account ID number

Schedule D. Taxable gallons sold to user-sellers (bulk sales)

List each sale separately. Do not include liquified gases. Use separate Schedule LG.

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 sold. Enter here and on page 2, line 8

Schedule E. Nontaxable gallons sold or used. Do not include liquified gases. Use separate Schedule LG.

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

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

Gallons

Total gallons used (from Part A)

Sales to others. Complete Parts B and C below.

Part B. In state (sales to licensed suppliers for use not subject to special fuels excise. Specify intended use — home heating oil, nonregistered equipment, kerosene, watercraft or other).

Name	Destination	Intended use	Gallons

Total gallons sold (from Part B)

Part C. Transfers out of state (from attached Schedule E, Part C)

Total gallons sold (from Part C)

Total nontaxable gallons. Add Parts A, B and C. Enter here and on page 2, line 10

Use additional sheets if needed.