



Form SFT-9T
Special Fuels Refund Application
 Mass. Turnpike Use, Special Fuels Excise, MGL Ch. 64E
 (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 _____ FID or Social Security number _____ Telephone number _____

Address _____ City/Town _____ State _____ Zip _____

Period in which special fuels was used (check either or both): January 1–June 30, _____; July 1–December 31, _____.

Do you have storage facilities for special fuels? Yes No.

Do you apply for any other motor fuel refund(s)? Yes No. If "Yes," indicate which type(s): _____

Do you owe any Massachusetts state taxes? Yes No.

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

Schedule on reverse side must be filled out in its entirety. Original fuel purchase receipts and toll receipts must be attached.

Supplier's name, address, quantity (in gallons) of special fuel 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 _____

Computation Schedule

Schedule must be filled out in its entirety. Enter each toll slip on a separate line. Check rate to be used in col. 8. For vehicles in Classes 1 and 2, check "15"; for vehicles in Classes 3 through 9, check "5." If more space is needed, attach additional computation schedules.

If fuel is purchased outside the Commonwealth prior to entering the turnpike, do not include that travel for refund.

col. 1	col. 2	col. 3	col. 4		col. 5	col. 6	col. 7	col. 8	col. 9
Date of fuel purchase or transfer	Date of toll receipt	Gallons purchased and/or placed in vehicle(s)	Toll stations		Mileage on turnpike (compute)	Vehicle class (copy from toll receipt)	Divide by rate (check rate used)	Gallons consumed (divide col. 6 by col. 8)	
			Entry Number	Exit Number					
							<input type="checkbox"/> 5 <input type="checkbox"/> 15		
							<input type="checkbox"/> 5 <input type="checkbox"/> 15		
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Total gallons. Add col. 9. Enter here and in Tax Refund Computation, line 2