



**Massachusetts Department of Revenue**  
**Form GT-456**  
**Gasoline Tax Return**

Fill in all that apply. **Note:** A taxpayer may not be licensed as both a Distributor and an Exporter, or as both a Distributor and Importer. However, a taxpayer may be licensed as both an Importer and an Exporter:     Distributor     Importer     Exporter

**This return must be filed on or before the 20th day of each calendar month for the preceding month.**

Name of licensee Account ID number

License number Phone number Tax filing period (mm/yyyy)

Street address

City/Town State Zip

Address where records are kept (if different from above)

City/Town State Zip

Fill in if:  
 Amended return (see "Amended Return" in instructions)     Final return

**Inventories and receipts.** Use whole gallons only.

- 1** Opening inventory (including in transit) . . . . . **▶ 1**
- 2** Receipts at all marketing locations in Massachusetts from sources outside Massachusetts (from Schedule 1) . . . . . **▶ 2**
- 3** Receipts at all marketing locations in Massachusetts from sources within Massachusetts (from Schedule 2) . . . . . **▶ 3**
- 4** Direct shipments to other states (from Schedule 3) . . . . . **▶ 4**
- 5** Direct shipments to customers in Massachusetts (from Schedule 4) . . . . . **▶ 5**
- 6** Other receipts (from Schedule 5) . . . . . **▶ 6**
- 7** Total charges. Add lines 1 through 6 . . . . . **7**
- 8** Closing inventory (including in transit) . . . . . **▶ 8**
- 9** Total gallons. Subtract line 8 from line 7 . . . . . **9**

**Declaration**

**Under 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 Date

File this return and payment in full to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.** Make check payable to the Commonwealth of Massachusetts.



Name of licensee

Account ID number

**Distribution**

- 10 Sales and transfers out of Massachusetts (from Schedule 6) ..... ▶ 10
- 11 Sales to export permittees (from Schedule 7 instructions) ..... ▶ 11
- 12 Sales to licensed distributors in Massachusetts (from Schedule 8) ..... ▶ 12
- 13 Sales to U.S. government (only under contract on U.S. Forms 32 and 33 or authorized purchase orders)  
(from Schedule 9) ..... ▶ 13
- 14 Other nontaxable distribution (from Schedule 10) ..... ▶ 14
- 15 Gain or loss. If gain, enter as negative number. .... ▶ 15
- 16 Total nontaxable distribution. Add lines 10 through 15 ..... ▶ 16
- 17 Net taxable sales (from Schedule 12) ..... ▶ 17
- 18 Taxable gallons consumed or used ..... ▶ 18
- 19 Total taxable distribution. Add lines 17 and 18 ..... ▶ 19
- 20 Total gallons. Add lines 16 and 19 ..... ▶ 20

**Tax computation**

- 21 Tax paid purchases (in gallons) ..... ▶ 21
- 22 U.S. government and foreign consulate sales (in gallons; from Schedule 11) ..... ▶ 22
- 23 Total deductions. Add lines 21 and 22. .... ▶ 23
- 24 Net taxable gallons. Subtract line 23 from line 19 ..... ▶ 24
- 25 Total tax due. Multiply line 24 by  per gallon ..... ▶ 25
- 26 Date prepayment mailed (mm/dd/yyyy)  ..... ▶ 26
- 27 Subtract line 26 from line 25. .... ▶ 27
- 28 Late file/late pay penalties ..... ▶ 28
- 29 Interest ..... ▶ 29
- 30 Total amount due. Add lines 27 through 29 ..... ▶ 30

# Form GT-456 Instructions

## General instructions

Taxpayers must file a return for each calendar month by the 20th day of the following month. A return must be filed even if no tax is due.

When entering license information, add prefix to indicate type of license.

Make check or money order payable to Commonwealth of Massachusetts. Mail return and schedules, with check or money order, to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204**. Taxpayers with annual liabilities of \$10,000 or more must remit tax electronically. Go to [www.mass.gov/dor](http://www.mass.gov/dor) to register for WebFile for Business.

**Rounding gallons.** On your return, you must round off fractions of a gallon to the nearest whole gallon. Round down to the next lowest whole gallon all fractions of a gallon less than a half-gallon. Round up to the next highest whole gallon all fractions of a gallon of a half-gallon or more.

## 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](http://mass.gov/dor/amend) for additional information about filing an amended return, or filing an application for abatement.

## Line instructions Inventories and receipts

**Line 1. Opening inventory.** The opening inventory is to be the same as that reported as "inventory at end of month" on the previous month's return. Enter one composite figure covering all gasoline products on hand at all marketing locations in the state, including terminals and pipe lines and is to include all vessel, wagon or tank car shipments that were in transit and not yet received at these locations as at the close of the month.

**Line 2. Receipts at all marketing locations in Massachusetts from sources outside Massachusetts.** Enter the total of all receipts at all marketing locations in this state from all sources outside this state. For each product code, you must complete a separate Form MF-R, Schedule 1, indicating gallons acquired from each supplier.

**Line 3. Receipts at all marketing locations in Massachusetts from sources within Massachusetts.** Enter receipts at all marketing locations in Massachusetts from sources within the state. For each product code, you must complete a separate Form MF-R, Schedule 2, indicating gallons acquired from each supplier. You must also indicate whether these gallons were acquired tax-free or with the Massachusetts tax included.

**Line 4. Direct shipments to other states.** Enter the total of all gasoline acquired and shipped directly from the reporting company's own refineries or suppliers in this state to points outside the state without being physically received or handled through the company's marketing locations in this state. For each product code, you must complete a separate Form MF-R, Schedule 3, indicating gallons acquired from each supplier.

**Line 5. Direct shipments to customers in Massachusetts.** Enter the total of all gasoline received and shipped directly from the reporting company's suppliers in this state or in any other state or from the reporting company's location in another state to any customer in this state without being physically received or handled through the reporting company's marketing locations in this state. For each product code, you must complete a separate Form MF-R, Schedule 4, indicating gallons acquired from each supplier.

**Line 6. Other receipts.** Enter all gallonage not previously reported for which the reporting company is to be held accountable. For each product code, you must complete a separate Form MF-R, Schedule 5, indicating gallons acquired and their source. An example of "other receipts" would be returns from retail accounts.

**Line 8. Closing inventory.** See instructions for line 1.

## Distribution

**Line 10. Sales and transfers out of Massachusetts.** Enter the total gallonage of all gasoline shipped out of this state from refineries, vendors or marketing locations to other states via the reporting company's own vehicles or those of a common carrier. For each product code, you must complete a separate Form MF-D, Schedule 6, indicating gallons sold to each customer.

**Line 11. Sales to export permittees.** Enter the total gallons sold (without tax) to licensed exporters for direct shipment by them to other states. For each product code, you must complete a separate Form MF-D, Schedule 7, indicating gallons sold to each customer.

**Line 12. Sales to licensed distributors in Massachusetts.** Enter all tax-free sales to other licensed distributors in this state. For each product code, you must complete a separate Form MF-D, Schedule 8, indicating gallons sold to each customer.

**Line 13. Sales to U.S. Government under contract.** Enter total non-taxable sales made in Massachusetts to the United States Government under contract. For each product code, you must complete a separate Form MF-D, Schedule 9, indicating gallons sold to each agency of the U.S. Government.

**Line 14. Other non-taxable distribution.** Enter all non-taxable items not shown in lines 10 through 13. Unusual losses such as fire, flood, collision, etc., should be included in this line and explained with supporting documentation. Also on this line should be included all bulk sales to tax-exempt entities such as the Massachusetts Water Resources Authority, Massachusetts Port Authority, MBTA and Transit Authorities. For each product code, you must complete a separate Form MF-D, Schedule 10, indicating gallons sold to each customer.

**Line 15. Gain or loss.** This line should include only stock loss or gain inherent in the storage, maritime/pipeline transportation and marketing of gasoline. Losses of an unusual nature should be shown on line 14, as described above. (Show gain in red and deduct).

**Line 17. Net taxable sales.** Enter all sales on which the Massachusetts excise tax is due. You are required to list all customers and the total gallons sold to each.

**Line 18. Taxable gallons consumed or used.** Enter total gallons of gasoline consumed or used by the reporting company for taxable purposes.

## **Tax Computation**

**Line 21. Tax-paid purchases.** Enter the total of all Massachusetts tax-paid purchases.

**Line 22. U.S. Government and foreign consulate sales.** Enter courtesy card sales made to the United States Government or to foreign consulates by the company's retail outlets from whom the reporting company collects tax at time of sale (see TIR 87-5). For each product code, you must complete a separate Form MF-D, Schedule 11, indicating gallons sold to each U.S. Government agency or foreign consulate.