



**Massachusetts Department of Revenue**  
**Form GT-9-B**  
**Gasoline Refund Application**

MGL Ch. 64A — for transactions occurring on or after July 31, 2013

**Claim must be filed within two years of the date of purchase. Attach original sales receipts. Application must be filled out in its entirety. Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Name of applicant	Federal Identification number	Social Security number
Mailing address		Phone number
City/Town		

**Note:** All International Fuel Tax Agreement (IFTA) motor carrier licensees are required to remit copies of their quarterly IFTA reports for the periods listed below with this application.

**Tax Refund Computation.** First in/first out basis must be used. Enter fuel as whole gallons.

	a. Jan. 1–March 31	b. April 1–June 30	c. July 1–Sept. 30	d. Oct. 1–Dec. 31
<b>1</b> Gallons of gasoline on hand at beginning of each period . . . . . <b>1</b>				
<b>2</b> Gasoline purchased each period . . . . . <b>2</b>				
<b>3</b> Add lines 1 and 2 . . . . . <b>3</b>				
<b>4</b> Gasoline on hand at close of business of each period . . . . . <b>4</b>				
<b>5</b> Gasoline to be accounted for. Subtract line 4 from line 3. . . . . <b>5</b>				
<b>6</b> Gasoline used for the propulsion of vehicles registered for highway use . . . . <b>6</b>				
<b>7</b> Gasoline sold . . . . . <b>7</b>				
<b>8</b> Gasoline unaccounted for . . . . . <b>8</b>				
<b>9</b> Gasoline used on which a refund is claimed. . . . . <b>9</b>				
<b>10</b> Tax rate per gallon . . . . . <b>10</b>	.24	.24	.24	.24
<b>11</b> Amount of excise refund. Multiply line 9 by line 10 . . . . . <b>11</b>				

**Declaration**

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
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Name of applicant

Federal Identification number

Social Security number

**Adjustment for use tax**

	a. Jan. 1–March 31	b. April 1–June 30	c. July 1–Sept. 30	d. Oct. 1–Dec. 31
<b>12</b> Cost of gasoline reported in line 9. . . . . <b>12</b>				
<b>13</b> Enter amounts from line 11 . . . . . <b>13</b>				
<b>14</b> Amount subject to use tax. Subtract line 13 from line 12 . . . . . <b>14</b>				
<b>15</b> Use tax. Multiply line 14 by .0625 (6.25%) . . . . . <b>15</b>				
<b>16</b> Amount to be refunded each period. Subtract line 15 from line 11 . . . . . <b>16</b>				
<b>17</b> Amount of excise refund. Multiply line 9 by line 10 . . . . . <b>17</b>				

Supplier's name, address, and date of purchase must be on each sales receipt. Sales receipts will be returned if a written request accompanies the application. Application subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner. If there is any evidence of erasures or changes in either dates or amounts shown on sales receipts, application will be disallowed in its entirety. Answer all questions below or application will be disallowed. Claims based on estimates are not acceptable.

Name of vendor from whom gasoline was purchased	Gallons purchased	
Date of first fuel purchase (mm/dd/yyyy)	Date of last fuel purchase (mm/dd/yyyy)	
Fill in if you have storage facilities for fuel <input type="checkbox"/>	Storage capacity (in gallons)	
Non-taxable purpose for which gasoline was used	Type of business	
Fill in if you have applied for other motor fuel refund(s) <input type="checkbox"/>	If Yes, which type(s)	Fill in if you owe any Massachusetts state taxes <input type="checkbox"/>
Number of registered motor vehicles and pieces of equipment owned or operated, including automobiles, trucks, graders, loaders and tractors		
Number of unregistered motor vehicles and pieces of equipment owned or operated, including automobiles, trucks, graders, loaders and tractors		

**List all unregistered vehicles and equipment.** Use additional sheets if needed.

Quantity	Type of vehicle or equipment	Gallons used
Total gallons . . . . .		