



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

Watercraft use, MGL Ch. 64A, sec. 7 — for transactions occurring on or after July 31, 2013

**Use this form for gasoline used in watercraft only. Do not include diesel fuel, or fuel used in any other equipment. 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	State	Zip
Board registration number	Engine <input type="radio"/> Inboard <input type="radio"/> Outboard	Engine horsepower
Boat fuel tank capacity (in gallons)	Fill in if you have storage facilities for gasoline (if Yes, Form GT-9 must be filed) <input type="radio"/>	
Boat is used for <input type="radio"/> Pleasure exclusively <input type="radio"/> Commercial fishing exclusively <input type="radio"/> Other (specify)		
Fill in if you own a motor vehicle <input type="radio"/>	Number of gallons of gasoline purchased for use in motor vehicle during refund period	
Fill in if you owe any Massachusetts state taxes <input type="radio"/>	Date of first fuel purchase (mm/dd/yyyy)	Date of last fuel purchase (mm/dd/yyyy)

**Commercial fishermen only complete below.**

Fishing license number (include copy of current license)	Percentage of boat use for commercial fishing
Fill in if you have filed income tax returns for commercial fishing activities <input type="radio"/>	

**Tax Refund Computation.** First in/first out basis must be used. Enter fuel as whole gallons. All refunds must be shown on your income tax return as earned income if you deduct the cost of fuel as an expense.

1 Gallons of gasoline purchased (from Schedule A on reverse) .....	1	<input style="width:90%" type="text"/>
2 Gallons on which refund is claimed .....	2	<input style="width:90%" type="text"/>
3 Rate of excise tax per gallon .....	3	<input style="width:90%" type="text" value=".24"/>
4 Excise tax refund. Multiply line 2 by line 3. ....	4	<input style="width:90%" type="text"/>

**Adjustment for use tax**

5 Cost of gasoline reported in line 2. ....	5	<input style="width:90%" type="text"/>
6 Refund from line 4. ....	6	<input style="width:90%" type="text"/>
7 Subtract line 6 from line 5 .....	7	<input style="width:90%" type="text"/>
8 Use tax. Multiply line 7 by .0625 (6.25%) .....	8	<input style="width:90%" type="text"/>
9 Deduction for use in commercial fishing only .....	9	<input style="width:90%" type="text"/>
10 Subtract line 9 from line 8 .....	10	<input style="width:90%" type="text"/>
11 Amount to be refunded. Subtract line 10 from line 4 .....	11	<input style="width:90%" type="text"/>

Claim must be filed within six months of date of purchase or invoice. Original sales receipts must be attached. See page 2 for receipts requirements.

**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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