



Massachusetts Department of Revenue
Form JFT-4S
Aircraft (Jet) Fuel Supplier Tax Return

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

Jet fuel license number Tax filing period (mm/yyyy)

Address of licensee

City/Town State Zip

Address where records are kept (if different from above)

City/Town State Zip

Name of authorized contact person Phone number

Address of authorized contact person (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. ▶ **1**
- 2** Receipts (from Schedule A) ▶ **2**
- 3** Total available gallons. Add lines 1 and 2 ▶ **3**
- 4** Closing inventory. ▶ **4**
- 5** Total gallons to be accounted. Subtract line 4 from line 3. ▶ **5**

Distribution and tax computation

- 6** Nontaxable gallons sold and/or used (from Schedule B) ▶ **6**
- 7** Net taxable gallons aircraft (jet) fuel sold or used (from Schedule C) ▶ **7**
- 8** Total tax due. Multiply line 7 by tax at per gallon ▶ **8**
- 9** Interest. ▶ **9**
- 10** Penalty for late filing and/or late payment ▶ **10**
- 11** Total amount due. Add lines 8 through 10 ▶ **11**

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

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

Form JFT-4S Instructions

All persons storing or selling aircraft (jet) fuel within municipalities adopting the provisions of Chapter 64J of the Massachusetts General Laws are required to be licensed with the Massachusetts Department of Revenue, and file monthly tax returns. A tax return is due, even if no liability exists.

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.

Schedule A. Receipts. Indicate date of purchase, name and address of supplier, price per gallon exclusive of tax paid, and number of gallons delivered. Enter in line 2 the total of all gallons purchased during the month.

Schedule B. Nontaxable gallons sold and/or used. Enter date, name and address of purchaser, location code, exemption code (see attached listing of valid exempt codes), and number of gallons sold or used. Enter in line 6 the total of nontaxable gallons sold.

Schedule C. Taxable gallons sold and/or used. Enter date, name and address of purchaser, location code, price per gallon charged exclusive of tax, and number of gallons sold and/or used. Enter in line 7 the total of taxable gallons sold.

All licensees are required to complete page 1, lines 1 through 11.

Line 1. Opening inventory. Include all gallons on hand as of the first day of the month.

Line 2. Receipts. From Schedule A, enter the total of all bulk purchases of aircraft (jet) fuel made during the month.

Line 3. Total available gallons. Add lines 1 and 2.

Line 4. Closing inventory. Enter the number of gallons on hand as of the last day of the month.

Line 5. Total gallons disposed of. Subtract line 4 from line 3.

Line 6. Nontaxable gallons sold or used. From Schedule B, enter the total number of nontaxable gallons of aircraft fuel sold or used during the month.

Line 7. From Schedule C, enter taxable gallons sold or used. **Note:** Be sure to enter location code in Schedule C.

Line 8. Multiply line 7 by the current tax rate. Result is the amount of tax due with this return.

Line 9. Interest will be charged for a late return.

Line 10. The penalty for failure to file a tax return by the due date is 1% per month (or fraction thereof) of the balance due, up to a maximum of 25%. The penalty for late payment is 1% per month (or fraction thereof) of the balance due, up to a maximum of 25%.

Line 11. Total amount due. Add lines 8 through 10. Pay this amount in full with your return. Make check or money order payable to Commonwealth of Massachusetts.

Be sure to sign and date the return.