



**Form SFT-9-B**  
**Special Fuels Refund Application**  
 Special Fuels Excise, MGL Ch. 64E  
 (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 ID or Social Security number	Telephone	
Address	City/Town	State	Zip
From whom were special fuels purchased?			
Date of first purchase	Date of last purchase		
Do you have storage facilities for special fuels? <input type="radio"/> Yes <input type="radio"/> No	Storage capacity (in gallons)		
Type of business	Non-taxable purpose for which special fuels were used		
Do you apply for any other motor fuel refunds? <input type="radio"/> Yes <input type="radio"/> No. If Yes, list types:	Do you owe any Massachusetts state taxes? <input type="radio"/> Yes <input type="radio"/> No		
Number of motor vehicles and pieces of equipment owned or operated, including automobiles, trucks, graders, loaders and tractors	Registered	Unregistered	

**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 special fuels on hand at beginning of each period . . . . . <b>1</b>				
<b>2</b> Special fuels purchased each period . . . . . <b>2</b>				
<b>3</b> Add lines 1 and 2 . . . . . <b>3</b>				
<b>4</b> Special fuels on hand at close of business of each period . . . . . <b>4</b>				
<b>5</b> Subtract line 4 from line 3 . . . . . <b>5</b>				
<b>6</b> Special fuels used for propulsion of vehicles registered for highway use. . . . . <b>6</b>				
<b>7</b> Special fuels sold . . . . . <b>7</b>				
<b>8</b> Special fuels unaccounted for . . . . . <b>8</b>				
<b>9</b> Special fuels 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>				

Supplier's name, address, date of purchase and number of gallons purchased 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 on reverse or application will be disallowed. Claims based on estimates are not acceptable.**

**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 taxpayer

Federal ID or 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 special fuels 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> Total amount to be refunded. Add line 16, col's. a, b, c and d . . . . . <b>17</b>				

