SFT-4

Massachusetts Department of Revenue

User–Seller's Special Fuels Tax Return

Rev. 5/02

Return must be filed no later than the 20th day of the month following that for which the return is made. Purchases of special fuels must be made only from a licensed supplier whose name is included on the list furnished to you. A complete and accurate record of all purchases and sales of special fuels must be kept. Mail this completed return to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Month	Year	Federal Identification number	
Name of user–seller		Telephone	
Street address	City/Town	State	Zip

The undersigned user–seller states under the penalties of perjury that all of the information contained in this return and in all schedules attached hereto is complete, true and accurate in every particular.

Authorized signature	Title	Date

SFT-4, Schedule A. List each purchase.

Date	License #	Names and addresses of suppliers	Gallons
		Total gallons	
		Number of special fuels pumps	
Meter readings, end of month			

Return for ____________________

1. Inventory, first of month.	
2. Gallons purchased (from Schedule A).	
3. Total gallons. Add lines 1 and 2.	
4. Inventory, end of month (actual inventory must be taken).	
5. Total gallons to be accounted for. Subtract line 4 from line 3.	
6. Taxable gallons used or consumed in own registered vehicles.	
7. Taxable gallons sold.	
8. Total taxable gallons. Add lines 6 and 7.	
9. Nontaxable gallons sold or consumed for off-highway use. Must attach itemized list.	
10. Total gallons. Add lines 8 and 9. Must equal line 5.	

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