



Massachusetts Department of Revenue
Form SFT-4
User–Seller’s Special Fuels Tax Return

This return must be filed on or before the 20th day of the month for the preceding month.

Name of user–seller		Account ID number
		Tax filing period (mm/yyyy)
Street address		
City/Town	State	Zip
		Phone number
Fill in if		
<input type="radio"/> Amended return (see “Amended Return” below) <input type="radio"/> Final return		

Computation

1 Opening inventory	▶	1	<input type="text"/>
2 Gallons purchased (from Schedule A)	▶	2	<input type="text"/>
3 Total available gallons. Add lines 1 and 2	▶	3	<input type="text"/>
4 Closing inventory	▶	4	<input type="text"/>
5 Total gallons to be accounted. Subtract line 4 from line 3	▶	5	<input type="text"/>
6 Taxable gallons used or consumed in own registered vehicles	▶	6	<input type="text"/>
7 Taxable gallons sold	▶	7	<input type="text"/>
8 Total taxable gallons. Add lines 6 and 7	▶	8	<input type="text"/>
9 Non-taxable gallons sold or consumed for off-highway use (attach itemized list)	▶	9	<input type="text"/>
10 Total gallons. Add lines 8 and 9 (must equal line 5)	▶	10	<input type="text"/>

Important Notice

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, sales and use of special fuels must be kept.

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.

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
<hr/>	<hr/>	<hr/>

Make check payable to the Commonwealth of Massachusetts. This return must be filed not later than the twentieth day of the month following that month for which return is made. A tax return is due, even if no tax liability exists.

Mail to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204; (617) 887-5040.**

STAPLE CHECK HERE



Name of user-seller

Account ID number

Schedule A. Purchases

Date (mm/dd/yyyy)	License number	Name and addresses of suppliers	Gallons

Total gallons

Number of special fuels pumps

Meter readings, end of month