



**Form GT-9A**  
**Gasoline Refund Application for**  
**Those Engaged in the Business of Farming**  
 MGL Ch. 64A, sec. 7A

Rev. 10/03

**Massachusetts**  
**Department of**  
**Revenue**

**Applicant must answer all items or application will be returned. Mail to: Mass. Department of Revenue, PO Box 7012, Boston, MA 02204.**

Name of applicant	Federal ID or Social Security number	Telephone
Address	City/Town	State      Zip
Type of farming (stock, nursery, dairy, etc.)	Number of acres under cultivation	
Do you have storage facilities for fuel? <input type="checkbox"/> Yes <input type="checkbox"/> No	Storage capacity (in gallons)	
Date of first fuel purchase	Date of last fuel purchase	
Date of first use of fuel	Date of last use of fuel	
Do you owe any Massachusetts state taxes? <input type="checkbox"/> Yes <input type="checkbox"/> No	Do you apply for any other motor fuel refunds? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," list type(s):	

**Tax Refund Computation.** First in/first out basis **must** be used. Enter fuel as whole gallons.

	a. Jan.–Mar.	b. Apr.–June	c. Jul.–Sep.	d. Oct.–Dec.
<b>1</b> Gallons of gasoline on hand at beginning of each period . . . . . <b>1</b>				
<b>2</b> Gasoline purchased each period . . . . . <b>2</b>				
<b>3</b> Add lines 1 and 2 . . . . . <b>3</b>				
<b>4</b> Gasoline on hand at close of business of each period . . . . . <b>4</b>				
<b>5</b> Gasoline to be accounted for. <i>Subtract line 4 from line 3</i> . . . . . <b>5</b>				
<b>6</b> Gasoline used over highway (from reverse) . . . . . <b>6</b>				
<b>7</b> Gasoline used for non-highway purposes (from reverse) . . . . . <b>7</b>				
<b>8</b> Excise tax rate per gallon . . . . . <b>8</b>	\$ .21	\$ .21	\$ .21	\$ .21
<b>9</b> Excise tax refund for each period. <i>Multiply line 7 by line 8</i> . . . . . <b>9</b>	\$	\$	\$	\$
<b>10</b> Total amount to be refunded. <i>Add line 9, columns a, b, c and d</i> . . . . . <b>10</b>				\$

**Schedule on reverse must be completed in its entirety.**

Application subject to audit. Purchase receipts and complete distribution records of all gasoline used must be kept three years for verification by a representative of the Commissioner. **Claims based on estimates are not acceptable.**

Claims for refund of tax based on gasoline used during the taxable year must be filed on or before the 15th day of the fourth month following the close of such taxable year. If the taxable year and calendar year coincide, the application must be filed on or before April 15.

**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 vendor from whom gasoline was purchased	Gallons purchased	Street address of vendor	State	Zip

If application includes gasoline used by custom operators on your farm, complete the following:

Name of operator	Street address of operator	State	Zip

List all equipment (registered and unregistered) in which **gasoline** was used. Itemize gallonage consumed in each piece of equipment (records must be kept to substantiate total gallonage):

Type of equipment	Registration number (farmplate or auto and truck license plate number)	Gallons	
		Highway use	Non-highway use
<b>Total gallons</b>			

Enter on page 1, line 6. Enter on page 1, line 7.

If more space is needed, attach additional sheets.