



Commonwealth of Massachusetts**Department of Revenue**

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Massachusetts Trustee Tax **Form TA-1**

Application for Registration and Instructions

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General Information

This booklet contains the forms needed by business operators, professionals and organizations to register with the Massachusetts Department of Revenue (DOR) to collect the following types of "trustee taxes":

- Withholding on Employee Wages (payroll tax);
- Withholding for Pension Plans, Annuities and Retirement Distributions;
- Sales/Use Tax on Goods;
- Sales/Use Tax on Telecommunications Services;
- Sales Tax on Meals and All Beverages (Meals Tax); and
- Room Occupancy Excise.

Governmental, charitable or non-profit organizations that wish to receive exempt purchaser status must also use this form to register with DOR.

Form TA-1 must also be used to register as a Chapter 180 Organization Selling Alcoholic Beverages. This includes, but is not limited to, fraternal organizations.

Any business operator, professional, organization or individual making regular or occasional out-of-state purchases on which a use tax must be paid should use this form to register as a Use Tax Purchaser with DOR.

Also, any business that is required to collect any of the Convention Center Financing surcharges must use Form TA-1 to register with DOR. Businesses required to collect these surcharges are those that: conduct sightseeing tours or entertainment cruises in the city of Boston; sign or execute vehicle rental transaction contracts in the city of Boston; and/or operate a parking facility in Boston, Springfield and/or Worcester that was built in conjunction with the Convention Center Act.

Retail vendors of cigar and smoking tobacco who sell, acquire or import cigars and/or smoking tobacco and who hold cigars or smoking tobacco for sale or consumption in Massachusetts must also use Form TA-1 to register with DOR to collect the cigar and smoking tobacco excise.

This booklet begins with a general question-and-answer section. Specific information for each tax is provided to help you determine which taxes you must collect and when you must remit them. Line-by-line instructions to assist you in completing your registration forms are also included.

Please read the instructions and complete each applicable item on the form. The accuracy of the information that you provide now will allow us to serve you in the best and most efficient manner. If you need help, just call one of the assistance numbers listed on the inside back cover of this booklet.

Who Must Register?

Registration with DOR is required if you:

- Have people working for you in Massachusetts;
- Withhold from a pension or annuity plan or from retirement distributions;
- Sell or rent taxable items in Massachusetts;
- Sell taxable telecommunications services in Massachusetts;

- Serve meals and/or beverages in Massachusetts;
- Provide lodgings in Massachusetts subject to the room occupancy excise;
- Seek exemption from the Massachusetts sales/use tax as a charitable, non-profit or governmental organization;
- Collect any of the Convention Center Financing surcharges; or
- Sell, acquire or import cigars and/or smoking tobacco or hold cigars or smoking tobacco for sale or consumption in Massachusetts.

What Form Should I Use to Register?

You should use Form TA-1 in any of the following situations:

- To register for the first time;
- To register a new type of organization for an existing business. For example, if you start your business as a sole proprietorship and later decide to become a partnership, you must cancel your registration as a sole proprietorship and re-register as a partnership;
- To register as an exempt purchaser;
- To register as a Chapter 180 Organization Selling Alcoholic Beverages;
- To register as a Use Tax Purchaser;
- To register to collect any of the Convention Center Financing surcharges; or
- To register to collect Cigar and Smoking Tobacco Excise.

You should use Form TA-2 in either of the following situations:

- To register additional locations. For example, if you expand from one to three locations, you would complete a Form TA-2 for each of your new stores; and
- To register one of your locations for a tax that it was not originally registered to collect. For example, if you operate a motel and you add a restaurant to the motel, you would submit a Form TA-2 to register for meals tax.

Can I Register Online?

Yes. You can register online by visiting DOR's website at www.mass.gov/dor. This is a one-stop website for researching and complying with tax laws and other business obligations you may have. The website is geared toward small and medium-sized businesses, new businesses or businesses considering locating in Massachusetts. The website provides access to DOR's Web-based business programs, such as WebFile for Business and WebFile for Employers. The website also allows you to download free software for filing sales and withholding tax returns via your PC; update your TA-1 registration online; and locate information, forms and guides on: taxes, unemployment insurance, workers' compensation, child support, business regulations, economic development resources and much more.

Will I Be Notified When DOR Has Completed Processing My Registration?

If you are registering for sales/use tax, meals tax or room occupancy excise, you will receive a registration certificate after DOR has completed processing your Form TA-1. If you indicate on your Form TA-1 that you have been required to collect one of these taxes prior to registering, you will also receive forms for those prior periods with your registration certificate.

If you are registering for withholding tax, as a Chapter 180 Organization Selling Alcoholic Beverages, as a Use Tax Purchaser, for any of the Convention Center Financing Surcharges or for Cigar and Smoking Tobacco Excise, you will not receive a registration certificate. You will be mailed any tax forms that you need.

What Should I Do with My Tax Registration Certificate?

If you are responsible for collecting sales/use tax, meals tax or a room occupancy tax, you must display your registration certificate in a prominent place where your customers or occupants can see it. You should follow these guidelines for displaying your certificate:

1. If your business has only one cash register and your customers generally see that register, display the certificate there;
2. If you have a number of cash registers, display your certificate in your customer relations area;
3. If you don't have a customer relations area or your single cash register is not visible to all customers, display your certificate at your busiest entrance;
4. If you are operating a single vending machine at each location, the certificate must be attached to the machine so it is visible to customers; or
5. If you are operating more than one vending machine per location, the certificate must be displayed at the entrance used by most of the machine's customers.

Failure to display your registration certificate may result in suspension or revocation of your registration.

How Long Does My Registration Last?

The minimum period for which the Commissioner may issue a registration is three years. You will be informed of any requirement to re-register.

How Will I Receive My First Forms?

You will receive in the mail preprinted forms for each of the tax types for which you have registered after you submit your registration form. Using these preprinted forms will facilitate processing, ensure accuracy and save processing costs.

Note: If your business size makes you an annual filer, you will not receive your form until December of the year for which you are filing.

What If I Need to File a Form Before I Have Received My Forms from DOR?

If a payment is due, but you haven't received your forms, send in your payment with an explanatory cover letter. The letter should specify:

- Your name;
- Address;
- Federal Identification number or Social Security number;
- Tax type;
- Tax period;
- Telephone number; and
- Date you filed your Form TA-1.

Mail your letter with payment to:

**Massachusetts Department of Revenue
PO Box 7011
Boston, MA 02204**

Please make your check payable to the Commonwealth of Massachusetts.

Must I File a Form Even If No Tax Was Due for a Given Period?

Yes. You must file a form for all periods, even when no tax is due — just enter zero in the appropriate places. This is necessary for record keeping purposes. It will help avoid requests from DOR for filing information and will reduce processing time when you are owed money.

Are There Alternative Means of Filing and Paying My Trustee Taxes?

DOR has developed a number of alternative programs for filing returns and/or paying trustee taxes through electronic means. WebFile for Business, WebFile for Employers, PC File for Business (Windows 95 only) and Telefile are currently available. A personal identification number (PIN) assigned by DOR must be obtained prior to participation in any of these electronic filing programs. The application for a PIN is available online at www.mass.gov/dor and clicking on WebFile for Business and entering your Federal Identification number.

Information about these programs is available on DOR's website at www.mass.gov/dor or by contacting DOR's Electronic Business Unit at (617) 887-5020 or fax at (617) 887-5019.

Am I Required to File Electronically?

All businesses who file and pay sales, meals, business withholding or room occupancy taxes and have an aggregate annual tax liability of \$100,000 or more will be required to file and pay these taxes using one of the electronic methods supported by the Massachusetts Department of Revenue, effective January 1, 2003.

For more information about mandatory electronic filing, see TIR 02-22.

When Is a Trustee Tax Form Considered to Be on Time?

Trustee tax forms are considered timely if they are received on or before the due date of the form or if they were postmarked at a U.S. Post Office at least two days prior to the due date.

What Happens If I File Late?

If you file and pay the tax after the due date, interest and penalties will be assessed as follows:

Interest: If you fail to pay the tax when due, interest will be charged. See Technical Information Release (TIR) 92-6, Statutory Changes in Calculation of Interest and Penalties, for an explanation of how interest is compounded in Massachusetts.

Penalty for Failure to File: The penalty for failure to file a tax form by the due date is 1% of the tax due per month (or fraction thereof), up to a maximum of 25%.

Penalty for Late Payment: The penalty for late payment is ½% of the tax due per month (or fraction thereof), up to a maximum of 25%.

Are There Any Other Penalties I May Be Liable for?

Businesses with annual withholding liabilities in excess of \$25,000 who fail to make timely deposits of withholding tax are liable for a 5% penalty on the amount of underpayment. The amount of underpayment is any portion of a tax payment or weekly deposit that was due but not paid on time.

You should also be aware that willful evasion of taxes is a felony punishable by a fine up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment for up to five years. Willful failure to collect and pay taxes is also a felony and is punishable by a fine up to \$10,000 and/or imprisonment for up to five years.

If a corporation or partnership fails to pay to the Commissioner any required trustee taxes of the corporation or partnership, the person or persons with the duty and authority to collect and remit the firm's trustee taxes may be held personally liable for any sums due the Commissioner, including tax, penalties and interest, even if the interest and penalties accrue prior to the date personal liability is established. An employer, including any officer, employee or member

of a corporation or partnership who is under a duty to withhold and pay over taxes is personally and individually liable for the tax required to be deducted and withheld.

Privacy Act Notice

Under the authority of 42 U.S.C. sec. 405(c)(2)(C)(i), and M.G.L. c. 62C, sec. 5, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. The Department of Revenue uses Social Security numbers for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under M.G.L. c. 62C, sec. 40, the taxpayer's identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to M.G.L. c. 62C, sec. 21, the Department may disclose return information to other taxing authorities and those entities specified in M.G.L. c. 62C, secs. 21, 22 or 23, and as otherwise authorized by Law.

Specific Information for Each Tax

Withholding Tax

Who Is an Employer?

An employer is any person, corporation or organization for whom an individual performs a service as an employee.

What Are My Responsibilities As an Employer?

Your responsibilities as an employer are:

- To register with DOR;
- To withhold state income taxes from your employees who are usually employed in Massachusetts and remit those taxes with the appropriate form on time;
- To obtain from each employee a completed Form W-4, Employee Withholding Allowance Certificate and, if necessary, a completed Form M-4, Massachusetts Employee's Withholding Exemption Certificate;
- To report to DOR within 14 days of hire or reinstatement, all newly hired employees, independent contractors and employees returning to work after 30 days or more off the payroll. Reports may be made via DOR's New Hire Reporting System, available on DOR's website at www.mass.gov/dor and clicking on Business Information. Employers also may submit paper reports to DOR on New Hire and Independent Contractor Reporting Form (Form NHR). Completed forms may be faxed to DOR at (617) 887-5049, or mailed to Department of Revenue, PO Box 7032, Boston, MA 02204. Copies of the form are available on the DOR website, or by calling DOR's Fax on Demand system at (617) 887-1900 from the handset and keypad of your fax machine and entering code number 506;

- To file quarterly reports of wages paid to each employee who resides or is employed in Massachusetts. This is done on Form WR-1, Employer's Quarterly Report of Wages Paid;
- To provide each employee with a Form W-2, Wage and Tax Statement, by January 31, showing the amount of Massachusetts income tax withheld for the prior year;
- To contact the Division of Employment and Training to determine what your obligations are as an employer for state employment security taxes. Telephone numbers for the Division of Employment and Training appear on the inside back cover of this booklet;
- To contact the Division of Industrial Accidents to determine what your obligations are as an employer for workers' compensation insurance. Telephone numbers for the Division of Industrial Accidents appear on the inside back cover of this booklet; and
- To contact the IRS to see what your obligations are as an employer for withholding federal income taxes.

How Will I Know How Much to Withhold from My Employees?

The amount you withhold from your employees should be based on the Form M-4, Massachusetts Employee's Withholding Exemption Certificate, submitted by each employee and on Circular M, Massachusetts Income Tax Withholding Tables. A detailed explanation of how to use the tables or a percentage method for automated payroll systems is provided in Circular M. This may be obtained by calling the Customer Service Bureau at (617) 887-MDOR, or DOR's Fax on Demand system at (617) 887-1900 using the handset and the keypad of your fax machine and entering code number 316, or by visiting DOR's website at www.mass.gov/dor.

What Is the Withholding Tax Filing Schedule?

Different schedules must be followed for filing forms and paying withholding taxes depending on the amount of tax you expect to withhold from your employees in a year. **Note:** All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

Annual Withholding Collected	Return Filing Requirement	Payment Due
\$100 or less	Annually; due by January 31 of the following year. Form M-941A.	Payment due with return.
From \$101 up to \$1,200	Quarterly; due on or before last day of month following close of calendar quarter. Form M-941.	Payment due with return.
From \$1,201 up to \$25,000	Monthly; due on or before 15th day of following month except for the payments for March, June, September and December — these are due on the last day of the following month. Form M-942.	Payment due with return.
More than \$25,000	Quarterly; due on or before last day of month following the close of the calendar quarter, i.e., on or before, April 30, July 31, October 31 and January 31. Form M-941D.	When Massachusetts income tax withheld is \$500 or more by the 7th, 15th, 22nd and last day of a month, pay over within three business days thereafter with a completed Form M-941W for each payment.*

*If, however, you choose to make 52 payments per year, payments should be submitted according to your weekly payroll schedule.

Do I Have to Withhold If I Am Employing Household Help?

If you and your employee both agree, you may withhold state income tax. Such withholding is not required. For more information about employing household help, see the Household Employment Tax Guide by visiting DOR's website at www.mass.gov/dor.

If you agree to file for state income tax purposes, you should use Form TA-1 in this booklet to register as an employer for Massachusetts purposes.

If I Own a Business, Am I Considered an Employee?

As a general rule, the owner of a business that is incorporated is considered an employee for withholding tax purposes. If you are the sole proprietor of a business that has no other employees, you would not be considered an employee and would not be required to register for withholding tax.

However, as the owner, you are required to make individual estimated income tax payments if you expect to owe more than \$200 in Massachusetts income tax on the income you receive from the business.

Are Pension, Annuity and Other Similar Payments Subject to Withholding?

Yes. Payments of pension, annuity and other similar payments made to Massachusetts residents who have not elected to be exempt from U.S. income tax withholding are subject to Massachusetts income tax withholding.

Are Lump Sum and Eligible Rollovers from Qualified Pension and Annuity Plans Subject to Withholding?

Generally, lump sum and eligible rollovers that are subject to federal withholding are also subject to Massachusetts withholding, unless such distributions are of a type that would never be subject to Massachusetts personal income taxation. For more information, please see TIR 98-8, Massachusetts 1998 Reducing Income Taxes Act ("the Act") or TIR 93-3, Massachusetts Income Tax Withholding on Eligible Rollover Distributions from I.R.C. s.401 Qualified Plans and s.403(b) Annuities, which are available by calling either DOR's Rulings and Regulations Bureau at (617) 626-3250 or DOR's Fax on Demand system at (617) 887-1900 using the handset and keypad of your fax machine and entering code number 1813.

How are Such Pension and Annuity Withholdings Reported and Paid?

The trustee or administrator of the pension or annuity plan must register with DOR by filing Form TA-1 using the plan's federal tax identification number, and checking box 1(A)(2). Returns are due annually and payments are subject to the same schedule as withholding on wages with regard to frequency. Please see the schedule above for payment requirements.

What Is the Massachusetts Wage Reporting System?

The wage reporting system uses information submitted by employers to DOR for the purpose of verifying eligibility for programs such as unemployment insurance benefits, veterans service benefits and others. Requirements under this system are separate from the requirement to submit income tax withholding forms. Employers regis-

tered with DOR are sent Form WR-1, Employer's Quarterly Report of Wages Paid, to complete on a quarterly basis.

Sales/Use Tax on Goods and Telecommunications Services

How Does the Sales/Use Tax Work?

The sales tax is 5% of the purchase price or rental charge of tangible personal property sold or rented in the Commonwealth. The tax is generally paid to the seller in addition to the purchase price. (An important exception to this rule, however, is the tax on motor vehicle sales which is generally paid by the purchaser when he/she registers the new vehicle.) The use tax is 5% of the purchase price or rental charge of taxable goods, generally bought outside Massachusetts on which no sales tax was paid, that are used, consumed or stored here.

The sales/use tax on telecommunications services is 5% of the purchase price of telecommunications services, which include telephone and other transmissions of information (such as beeper services, cellular telephone services and telegram services), that are used or consumed in Massachusetts. Generally, the tax on the sale or use of telecommunications services is a tax on the transmission of messages or information by various electronic means, but not on the sale or use of the information itself. The tax is generally paid to the seller in addition to the purchase price. The purchaser is legally obligated to pay this to the Commonwealth directly unless the seller collected the tax and remits it to the Commonwealth.

Who Is a Sales/Use Tax Vendor?

A sales/use tax vendor is a retailer or any other person who sells tangible personal property or services which are subject to the Massachusetts sales/use tax. You are a vendor if:

- You sell, rent or lease tangible personal property and/or telecommunications services in Massachusetts;
- You purchase tangible personal property or telecommunication services for resale in Massachusetts;
- You acquire parts to manufacture goods for sale or resale in Massachusetts;
- You have a business location in Massachusetts from which tangible personal property and/or telecommunications services are sold;
- You solicit orders for tangible personal property and/or telecommunications services within Massachusetts;
- You sell to Massachusetts residents or businesses and deliver goods and/or telecommunications services within the state;
- You collect use tax on tangible personal property and/or telecommunications services sold to Massachusetts residents or businesses; or
- You wish to collect use tax on tangible personal property and/or telecommunications services sold to Massachusetts residents even if you are not required to do so. This includes out-of-state retailers and mail order firms.

Must a Cigarette Retailer Be Registered for Sales Tax?

Yes. A cigarette retailer must be registered for sales tax, as sales of cigarettes are subject to the sales tax. In addition, a cigarette retailer must have a Massachusetts cigarette retailer's license. Form CT-2E, Application for Cigarette Retailer's License, is available at www.mass.gov/dor or by calling the Excises Unit at (617) 887- 5090. A cigarette retailer should also check with its local Board of Health if a local tobacco sales permit is required.

May I Voluntarily Register As a Sales/Use Tax Vendor to Collect Massachusetts Use Tax from My Customers?

Yes. Massachusetts strongly encourages merchants and telecommunications services vendors, such as out-of-state retailers or mail-order firms who are not otherwise required to collect sales or use tax, to register as Massachusetts sales/use tax vendors and to collect the appropriate use tax on merchandise and/or telecommunications services which are to be used, consumed, or stored in Massachusetts. This will relieve your customers of their Massachusetts use tax obligation.

What Are My Responsibilities As a Sales/Use Tax Vendor?

The major obligations of a sales/use tax vendor are:

- Registering with DOR to collect sales/use tax;
 - To collect a 5% sales or use tax on all sales or rentals of tangible personal property and sales of telecommunications services;
- Note:** The tax must be separately stated and separately charged on invoices, bills, displays or contracts.
- To remit all sales/use taxes to DOR with the appropriate Massachusetts sales/use tax form on time; and
 - To display Form ST-1, Massachusetts Sales and Use Tax Registration Certificate, in a prominent location on your business premises. See page 4 for guidelines on where these certificates must be displayed.

If I Order a Cash Register from Another State Without Paying That State's Sales Tax, Am I Required to Pay Use Tax to Massachusetts?

Yes. If the cash register is purchased for use in your Massachusetts business, you must pay the 5% use tax. As a registered sales/use tax vendor, you may make your use tax payments with your regular Massachusetts sales/use tax form.

What Is the Sales/Use Tax Filing Schedule?

Different schedules must be followed for filing returns and paying sales/use tax depending on the amount of tax you expect to collect from your customers in a year. **Note:** All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

Annual Sales/Use Tax Collected on Goods and/or Telecommunications Services	Return Filing Requirement	Payment Due
\$100 or less	Annually; due 20 days after end of the filing period, i.e., January 20. Form ST-9A; Form STS-A for telecommunications services.	Payment due with return.
From \$101 up to \$1,200	Quarterly; due 20 days after end of the filing period, i.e., April 20, July 20, October 20 and January 20. Form ST-9Q; Form STS-Q for telecommunications services.	Payment due with return.
More than \$1,200	Monthly; due 20 days after end of the filing period, e.g., February 20 for January filing period. Form ST-9; Form STS for telecommunications services.	Payment due with return.

What Items Are Exempt from Sales/Use Tax?

There are a number of items that the law exempts from the sales tax. The following general categories are exempt:

- **Food and Clothing:** Sales of pre-packaged food for home preparation or consumption are generally tax-exempt. Sales of individual items of most clothing costing \$175 or less are also generally exempt. (Sales tax is due on the amount over \$175.) If you have specific questions about whether certain items fit into these exempt categories, please call the Customer Service Bureau at (617) 887-MDOR;

- **Casual and Isolated Sales:** Infrequent and non-recurring transactions made by persons not regularly engaged in the business of making such sales are exempt. For example, sales of used appliances by a homeowner or sales at infrequent yard sales are exempt;

Note: Motor vehicle, boat or airplane casual sales are taxable, except for certain family transactions;

- **Resales:** Sales where the purchaser intends to resell the item or telecommunications service in the regular course of business are exempt. In these cases a Form ST-4, Resale Certificate, must be given to and retained by the seller as proof the sale was exempt for that reason;

- **Sales for Out-of-State Delivery:** Sales where the purchaser accepts title to or possession of an item outside Massachusetts are generally exempt. Similarly, if a vendor is obligated to deliver to an out-of-state purchaser's address or to an interstate carrier for such a delivery, the sale is not taxable in Massachusetts;

- **Sales to Exempt Organizations:** Sales to organizations which have tax-exempt status, or their agents, are generally exempt (see next page and page 15 for a more complete explanation of tax-exempt status). The purchaser, or its agent, must present a copy of their Form ST-2, Certificate of Exemption, and the related Form ST-5, Exempt Purchaser Certificate, or Form ST-5C, Contractor's Exempt Purchase Certificate, to obtain the exemption. The vendor must assure that these forms are complete and retain them to prove the sale was exempt. Unless that is done, the sales tax can be assessed against the vendor;

- **Sales to Governmental Agencies:** Sales made directly to federal and Massachusetts state or municipal governmental agencies or entities are exempt. To qualify, the agency must be a regular department of government or an entity wholly owned by the government that performs governmental duties on an exclusive basis. Additionally, sales of tangible personal property, including meals, to agents of governmental entities, are exempt, provided certain requirements are met. See TIR 99-4, Sales and Use Tax Exemptions: Agents of Exempt Entities, available on the DOR website at www.mass.gov/dor, or by calling the Rulings and Regulations Bureau at (617) 626-3250, and Regulation 830 CMR 64H.6.5, Sales Tax on Meals, for substantiating exempt purchases;

- **Sales to Manufacturers:** Sales of materials, tools, fuel, machinery and replacement parts, which will be used directly and exclusively in the manufacture, processing or conversion of tangible personal property to be sold, including the publishing of a newspaper or the operation of commercial radio broadcasting or television transmission, are exempt in many cases. The vendor must receive from the purchaser a Form ST-12, Exempt Use Certificate, and maintain proper records on such sales;

- **Sales of Periodicals:** Periodicals such as newspapers and magazines generally are exempt;

- **Admission Sales:** Sales of tickets to such activities as sporting and amusement events are exempt;

- **Sales of Utilities and Heating Fuel to Residential Users, Small Businesses and Certain Industrial Users:** Sales of gas, steam, electricity or heating fuel for residential purposes are exempt. Residential use includes use in any dwelling where people customarily reside on a long-term basis, whether or not the occupants of the dwelling are the purchasers of the fuel. Thus, residential use includes use in apartment buildings, rooming houses and nursing homes as well as use in single family or multifamily homes, but generally does not include use in hotels.

Sales of utilities and heating fuel also are exempt when sold to businesses with five or fewer employees or to manufacturing facilities that use at least 75% of their energy in manufacturing or heating the manufacturing facility. See Technical Information Release (TIR) 98-5, Certain Sales of Power Used in Manufacturing. Small businesses

must present a Form ST-13, Small Business Energy Exemption Certificate, to the vendor to claim the exemption. Eligible industrial users must provide a Form ST-12, Exempt Use Certificate. Residential users are not required to present exemption certificates;

• **Sales of Telecommunications Services to Residential Users:**

Sales of local residential telecommunications services billed on a recurring basis or for message unit charges are tax-exempt when provided to a residential purchaser, up to a total of \$30 per month. Residential telephone service generally includes service provided to an individual for personal use at his or her residential address, including an individual dwelling unit such as an apartment. In the case of institutions where individuals reside, such as schools or nursing homes, telephone service is considered residential if it is provided to and paid for by an individual resident rather than by the institution. Telephone service provided to a business is not residential service even if the business is located in an individual's home. If an otherwise residential telephone is used for business purposes, the business must file a use tax return and pay tax on the service that is used. Residential users are not required to present exemption certificates;

• **Charges for Personal or Professional Services:** Accounting, insurance, legal and medical services, as well as services such as haircuts and car repairs are not taxable;

Note: Items sold in addition to services, such as a bottle of shampoo from a salon or parts for a car repair, are taxable and must be itemized separately on the bill. Massachusetts tax law treats some products as services and therefore exempts them from the sales tax. Other products, however, may combine taxable and nontaxable elements. Still other products, although labeled custom or a service, may not meet the legal definition for tax purposes. Service providers who have questions about the taxability of their transactions should contact DOR's Rulings and Regulations Bureau in writing for clear guidance on this issue; and

• **Sales of Transportation Services:** These services are generally not taxed and include limousine services and bus and airline tickets.

Who Qualifies As a Tax-Exempt Purchaser?

The two basic categories of tax-exempt purchasers are:

1. Governmental organizations; and
2. Charitable and non-profit organizations.

Governmental or charitable organizations qualified under Section 501(c)(3) of the Internal Revenue Code must register with DOR to be exempt from paying sales tax on purchases of tangible personal property or services. Tax-exempt purchases are limited to those items used in the operation of the governmental or charitable organization. Organizations applying for exempt purchaser status must include a copy of the letter granting exempt status issued by the Internal Revenue Service with this application. See line 21 instructions for additional details.

Note: A tax-exempt purchaser is generally still responsible for payment of other taxes such as withholding.

Are the Responsibilities of Out-of-State Vendors the Same As In-State Vendors?

Yes. The responsibilities of out-of-state vendors are generally the same as those of in-state vendors. An important difference, however, is that if an out-of-state vendor intends to buy goods only for resale outside of the Commonwealth, the vendor may register in such a

manner. A vendor registered in this manner cannot sell tangible personal property in the Commonwealth.

Sales Tax on Meals and All Beverages (Meals Tax)

Who Is a Meals Tax Vendor?

A meals tax vendor is every operator of an eating or drinking establishment. The meals tax is applicable to such sales regardless of whether the meal is intended for consumption on or off the premises.

What Are My Responsibilities As a Meals Tax Vendor?

The major obligations of a meals tax vendor are:

- Registering with DOR to collect the sales tax on meals;
- To collect a 5% meals tax on all sales of meals. A meal is any food or beverage prepared for people to eat and provided by a restaurant for consumption on or off the premises;

Note: The meals tax must be separately stated and separately charged on all bills and displays.

- To remit the tax with the appropriate Massachusetts meals tax form on time;

- To display Form MT-1, Massachusetts Sales Tax on Meals and All Beverages Registration Certificate, in a prominent location on your business premises. See page 4 for guidelines on where these certificates must be displayed; and

- Keeping complete, detailed and accurate records of gross receipts from all sales, whether taxable or not.

What Is the Massachusetts Meals Tax Rate?

A tax of 5% is imposed upon the price of food and all beverages served in a restaurant. Included in the sales price are any services that are part of the meal.

What Is a Restaurant?

A restaurant is any eating or drinking establishment where food, beverages or food products are provided and for which there is a charge. This includes, but is not limited to, all of the following:

- Cafes;
- Cafeterias;
- Canteen trucks or wagons;
- Catering businesses;
- Cocktail lounges and bars;
- Coffee shops;
- Diners;
- Dining rooms;
- Hotel, motel dining rooms;
- Ice cream trucks and food stands;
- Lunch counters;
- Private and social clubs;
- Salad bars in grocery stores;
- Snack bars;
- Street wagons or carts;
- Taverns; and/or

- Vending machines or “honor snack trays” that sell snacks or candy with a sales price of \$3.50 or more. Honor snack trays consist of any vending arrangements in which snacks or candy are available in an open tray for employees in an establishment that normally does not sell food and for which payment is made on the honor system.

When Are Meals Tax Returns and Payments Due?

Meals tax returns and payments are due monthly, 20 days after the end of the filing period, on Form ST-MAB-4, e.g., February 20 for the January filing period.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

Room Occupancy Excise

Who Is a Room Occupancy Operator?

A room occupancy operator is every person, corporation or organization operating a hotel, motel, lodging house or bed and breakfast establishment including a private club operating sleeping accommodations.

What Factors Determine If My Business Is a Hotel or Motel?

Generally, the following factors are relevant in determining whether establishments are “hotels” or “motels” for purposes of the room occupancy excise. The presence of one or more of the following factors indicates that an establishment is a hotel or motel:

- The establishment provides sleeping accommodations for the lodging of paying guests;
- The typical occupant is a transient or public traveler;
- The occupancy of the room(s) in such an establishment is less than one week;
- The relationship between operator and occupant is not that of landlord and tenant;
- The operation of the establishment is characterized by centralized management with a manager, or someone of comparable duties, who oversees the general operation of the establishment;
- The establishment provides maid and linen service for its guests; or
- If meals are served, the establishment will have the necessary utensils, equipment and facilities for cooking, preparing and serving food for its guests.

What Is the Room Occupancy Excise Rate?

The basic room occupancy excise rate is 5.7% on the rental of rooms for a charge of \$15 or more. In addition, each Massachusetts city and town is permitted to levy a local option excise. The excise is applied only to the rent received from an individual who occupies the lodgings for 90 days or less.

What Is the Local Option Room Occupancy Excise?

Each city and town in Massachusetts may impose a room occupancy excise up to 4% in addition to the basic rate of 5.7%. This local tax is administered by DOR. A complete listing of the localities that have adopted the excise begins on page 22. If you think your city or town has adopted the excise, you may check by calling the Customer Service Bureau at (617) 887-MDOR.

What Is the Convention Center Financing Fee?

A Convention Center Financing fee of 2.75% is imposed on room occupancy in hotels, motels, lodging houses, and bed and breakfast establishments in the cities of Boston, Cambridge, Chicopee, Springfield, West Springfield and Worcester. This is in addition to the basic rate of 5.7% and the local option room occupancy rate in effect for those cities.

What Is a Lodging House?

Massachusetts General Laws defines a lodging house as a residence where lodgings are let to four or more persons unrelated to the vendor. The excise is applied only to the rent received from an individual who occupies the lodgings for 90 days or less.

What Is a Bed and Breakfast Establishment?

Massachusetts General Laws defines a bed and breakfast establishment as a private, owner-occupied house where four or more rooms are let and a breakfast is included in the rent, and all accommodations are reserved in advance.

When Are Room Occupancy Excise Returns and Payments Due?

Room occupancy excise returns and payments are due monthly, 20 days after the end of the filing period, on Form RO-2 or Form RO-2CF (for Boston, Cambridge, Chicopee, Springfield, West Springfield and Worcester), e.g., February 20 for the January filing period.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

Chapter 180 Organizations Selling Alcoholic Beverages

Who Qualifies As a Chapter 180 Organization Selling Alcoholic Beverages?

Generally, any corporation, association or organization that is licensed by any city or town in Massachusetts to sell alcoholic beverages and which was organized under Chapter 180 of Massachusetts General Laws qualifies as a Chapter 180 Organization Selling Alcoholic Beverages and must pay a yearly excise on the gross receipts from the sale of alcoholic beverages.

Any corporation, association or organization that is subject to the business corporation excise, or that is a chartered veterans organization that maintains quarters for the **exclusive use** of its members, is not liable for this excise.

What Are Gross Receipts From the Sale of Alcoholic Beverages?

Gross receipts from the sale of alcoholic beverages are the total proceeds from the sales of all drinks with an alcoholic nature or content. Any cost or expense relating to the purchase, storage or sale of alcoholic beverages may **not** be deducted from gross receipts.

What Is the Excise Rate on Gross Receipts?

Chapter 180 Organizations Selling Alcoholic Beverages are subject to an excise of .57% on the gross receipts from the sale of all alcoholic beverages.

What Are My Responsibilities As a Chapter 180 Organization Selling Alcoholic Beverages?

The major responsibility of a Chapter 180 Organization Selling Alcoholic Beverages is to file Massachusetts Form 180 by April 15 of

each year to report its gross receipts for the previous calendar year and pay the tax due. If you are filing for the first time you should attach a copy of your “determination letter” of your Section 501 exempt status as received from the U.S. Internal Revenue Service.

If your organization has more than one location, DOR recommends that gross receipts from all locations be combined and reported on one Form 180.

Do I Also Need to Register As a Meals Tax Vendor?

Chapter 180 Organizations licensed to sell alcoholic beverages must generally also register as meals tax vendors, provided they meet the criteria discussed in the “Sales Tax on Meals and All Beverages” section of this booklet. Chapter 180 Organizations should answer questions 41 and 42 on the back of Form TA-1.

If you are currently registered as a meals tax vendor with DOR, you simply need to file Form TA-2 to add your requirement to file as a Chapter 180 Organization Selling Alcoholic Beverages.

Use Tax Purchaser

Who Is a Use Tax Purchaser?

A use tax purchaser is any business operator, professional organization or individual that makes regular or occasional out-of-state purchases which are subject to the Massachusetts use tax.

Note: If you are also registered or registering to collect sales tax, you do not need to register separately as a use tax purchaser.

How Does the Use Tax Work?

Taxable goods and/or telecommunications services generally bought outside of Massachusetts on which no sales tax was paid that are used, consumed or stored in Massachusetts are subject to the use tax. The purchaser is legally obligated to pay this tax directly to the Commonwealth, unless the tax was paid to the vendor. The use tax rate is the same 5% rate as the sales tax.

What Are My Responsibilities as a Use Tax Purchaser?

The major obligation of a use tax purchaser is to remit any use tax to DOR by filing Form ST-10, Business Use Tax Return. This form will be sent to you for filing on or before April 15 for purchases made in the prior calendar year. Individuals who are required to pay use tax may do so on Form ST-11, Individual Use Tax Return, or on their annual personal income tax return, Form 1 or Form 1-NR/PY. These forms are due on or before April 15 for purchases made in the prior calendar year. These forms are available by calling DOR’s Customer Service Bureau at (617) 887-MDOR or by visiting DOR’s website at www.mass.gov/dor.

If I Bought a Dishwasher in New Hampshire for Use in My Massachusetts Restaurant, Am I Required to Pay Use Tax to Massachusetts?

Yes. If the dishwasher is purchased for use in Massachusetts, you must pay the 5% use tax.

Boston Sightseeing Tour Surcharge

What Is the Boston Sightseeing Tour Surcharge?

The Boston Sightseeing Tour Surcharge is 5% of the purchase price on the price of any ticket purchased for any water-based sightseeing, tourist venue or entertainment cruise or tour and for any land-based sightseeing, tourist venue or trolley tour, originating or located in Massachusetts and conducted partly or entirely within the city of Boston. However, no surcharge is imposed on children’s

tickets if the purchase price of the ticket is \$6 or less, and for tours or cruises on tickets sold to an organized school or youth group and to adults accompanying such group.

Who Is Exempt from the Boston Sightseeing Tour Surcharge?

In addition to children’s tickets \$6 or less and tickets for tours or cruises sold to an organized school or youth group and adults accompanying such group, agencies of the United States or its political subdivisions, and foreign diplomats or consular employees, exempt from sales tax pursuant to Administrative Procedures 102 and 621, are exempt from the 5% surcharge.

When Are Boston Sightseeing Tour Surcharge Returns and Payments Due?

Boston Sightseeing Tour Surcharge returns and payments are due quarterly, on the twentieth day of the month following the end of the calendar quarter, on Form CCF-ST, e.g., April 20 for the calendar quarter ending March 31.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

For more information about the Boston Sightseeing Tour Surcharge, see TIR 00-2, Convention Center Financing Surcharges. TIR 00-2 is available by calling DOR’s Rulings and Regulations Bureau at (617) 626-3250, DOR’s Fax on Demand system at (617) 887-1900 using the handset and keypad of your fax machine and entering code 1912 or by visiting DOR’s website at www.mass.gov/dor

Boston Vehicular Rental Transaction Surcharge

What Is the Boston Vehicular Rental Transaction Surcharge?

The Boston Vehicular Rental Transaction Surcharge of \$10 is imposed upon each vehicular rental transaction contract in the city of Boston. All operators of vehicle rental establishments must collect the \$10 surcharge on rental contracts signed or executed in the city of Boston for the following type of vehicles:

- Passenger cars;
- Trucks;
- Vans; and/or
- Trailers.

Is the Boston Vehicular Rental Transaction Surcharge Included As Part of the Sales Price?

The \$10 surcharge on vehicle rental contracts in Boston is not part of the sales price subject to Massachusetts sales tax (5%). For billing purposes, the \$10 surcharge must be stated separately from the sales price and the sales tax. See Letter Ruling 99-6.

What If More Than One Vehicle Is Part of the Vehicle Rental Contract?

In applying the \$10 surcharge on vehicle rental contracts in Boston where more than one vehicle is provided under the terms of a single contract, only one \$10 surcharge is imposed.

Who Is Exempt from the Boston Vehicular Rental Transaction Surcharge?

Agencies of the United States or its political subdivisions, and foreign diplomats or consular employees, exempt from sales tax pur-

suant to Administrative Procedures 102 and 621, are exempt from the \$10 surcharge.

When Are Boston Vehicular Rental Transaction Surcharge Returns and Payments Due?

Boston Vehicular Rental Transaction Surcharge returns and payments are due quarterly, on the twentieth day of the month following the end of the calendar quarter, on Form CCF-VR, e.g., April 20 for the calendar quarter ending March 31.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

For more information about the Boston Vehicular Rental Transaction Surcharge, see TIR 00-2, Convention Center Financing Surcharges.

Parking Facilities Surcharge in Boston, Springfield and/or Worcester

What Is the Parking Facilities Surcharge in Boston, Springfield and/or Worcester?

The Parking Facilities Surcharge in Boston, Springfield and/or Worcester is \$2 per day on any vehicle which parks in any parking facility built in conjunction with or as part of the projects authorized by the Convention Center Financing Act in the cities of Boston, Springfield and/or Worcester.

What If a Vehicle Is Parked Overnight or for More Than One Day?

The \$2 surcharge on parking in a convention center parking facility is imposed once each 24 hour period. For example, if a vehicle is parked at a convention center facility from 10 p.m. until 2 a.m. the next morning, the total surcharge imposed is \$2 since the vehicle was parked for less than 24 hours. If a person pays a monthly charge for the right to park a vehicle in a convention center parking facility, the \$2 surcharge is imposed on each 24 hour period that the vehicle is parked in the facility.

Who Is Exempt from the Parking Facilities Surcharge in Boston, Springfield and/or Worcester?

Vehicles owned, rented or leased by agencies of the United States or its political subdivisions, and vehicles owned, rented or leased by foreign diplomats or consular employees, exempt from sales tax

pursuant to Administrative Procedures 102 and 621, are exempt from the \$2 surcharge.

When Are Parking Facilities Surcharge in Boston, Springfield and/or Worcester Returns and Payments Due?

Parking Facilities Surcharge in Boston, Springfield and/or Worcester returns and payments are due quarterly, on the twentieth day of the month following the end of the calendar quarter, on Form CCF-PF, e.g., April 20 for the calendar quarter ending March 31.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

For more information about the Parking Facilities Surcharge in Boston, Springfield and/or Worcester, see TIR 00-2, Convention Center Financing Surcharges.

Cigar and Smoking Tobacco Excise

What Is the Cigar and Smoking Tobacco Excise?

The cigar and smoking tobacco excise is 15% of the price paid by the retail vendor to purchase cigars and smoking tobacco that are sold at retail, imported or acquired for sale at retail and held for retail sale or consumption in Massachusetts.

Are Consolidated Returns Allowed?

Yes. The Commissioner allows chain stores and other retail vendors to file consolidated Cigar and Smoking Tobacco Excise Tax Returns, Form Cigar-1. For further information, taxpayers may contact DOR's Cigarette Excise Unit at (617) 887-5090.

When Are Cigar and Smoking Tobacco Excise Tax Returns and Payments Due

Cigar and Smoking Tobacco Excise Tax returns and payments are due quarterly, on the twentieth day of the month following the end of the calendar quarter, on Form Cigar-1, e.g., April 20 for the calendar quarter ending March 31.

Note: All returns must be postmarked by the U.S. Postal Service at least two days prior to the due date of the return or received by DOR on or before the due date to be considered on time.

Line by Line Instructions for Form TA-1

Line 1.

Check all of the boxes in line 1 that apply to your primary business location. If you operate more than one location, you must attach an additional Form TA-2 for each of your other locations.

Box 1(A)(1) Check this box if you have employees at your primary business location from whom you are required to withhold state income taxes. See page 5 for a complete discussion of withholding tax responsibilities.

Box 1(A)(2) Check this box if you are registering to withhold from a pension or annuity plan. See page 6 for a complete discussion of withholding for retirement plans.

Box 1(B)(1) Check this box if you are registering your primary business location for sales/use tax on goods collections.

Box 1(B)(2) Check this box if you are registering your primary business location for sales/use tax on telecommunications services collections.

Box 1(B)(3) Check this box if you are registering your primary business location for meals tax collections.

Box 1(B)(4) Check this box if you are registering only to buy goods in Massachusetts for resale in your home state or other states without paying the Massachusetts sales tax.

Box 1(C) Check this box if you are registering your primary business location for room occupancy excise collections.

Box 1(D) Check this box if you are registering so that you may purchase items without paying the sales tax because you are a non-profit organization.

Box 1(E) Check this box if you are registering as a Chapter 180 Organization Selling Alcoholic Beverages.

Box 1(F) Check this box if you are registering as a Use Tax Purchaser.

Box 1(G) Check this box if you are registering your primary business location to collect the Boston Sightseeing Tour Surcharge.

Box 1(H) Check this box if you are registering your primary business location to collect the Boston Vehicular Rental Transaction Surcharge.

Box 1(I) Check this box if you are registering your primary business location to collect the Parking Facilities Surcharge in Boston, Springfield and/or Worcester.

Box 1(J) Check this box if you are registering your primary business location to collect the Cigar and Smoking Tobacco Excise.

Note: A cigarette retailer must be registered for sales tax, as sales of cigarettes are subject to the sales tax. In addition, a cigarette retailer must have a Massachusetts cigarette retailer's license. Form CT-2E, Application for Cigarette Retailer's License, is available at www.mass.gov/dor or by calling the Excises Unit at (617) 887- 5090. A cigarette retailer should also check with its local Board of Health if a local tobacco sales permit is required.

Example:

Andrea owns a supermarket. One section of the store contains a snack bar. Andrea employs a staff of six, so she must withhold from their wages. She must also collect a sales tax on the non-food items she sells, as well as a meals tax on items sold at the snack bar. She must check boxes A(1), B(1) and B(3) in line 1.

Check As Many As Apply

1. A 1. ☒ Employer under the Income Tax Withholding Law (payroll tax)
2. ☐ Withholding for Pension Plans, Annuities and Retirement Distributions
B 1. ☒ Sales/Use Tax on Goods Vendor
2. ☐ Sales/Use Tax on Telecommunications Services Vendor
3. ☒ Meals Tax on Food and All Beverages
4. ☐ Purchasing in MA for Out-of-State Resale Only
C ☐ Room Occupancy Excise

Example:

Jeff is a New York antique dealer who occasionally makes purchases in Massachusetts for resale, but never sells in Massachusetts. Jeff would check box B(4) in line 1 for a vendor purchasing in Massachusetts for out-of-state resale.

Check As Many As Apply

1. A 1. ☐ Employer under the Income Tax Withholding Law (payroll tax)
2. ☐ Withholding for Pension Plans, Annuities and Retirement Distributions
B 1. ☐ Sales/Use Tax on Goods Vendor
2. ☐ Sales/Use Tax on Telecommunications Services Vendor
3. ☐ Meals Tax on Food and All Beverages
4. ☒ Purchasing in MA for Out-of-State Resale Only
C ☐ Room Occupancy Excise

Lines 2 and 3. Federal Identification and/or Social Security Number

Certain types of organizations are required to file with the federal government to obtain a taxpayer identification number. These include:

- Corporations;
- Partnerships;
- Limited partnerships;
- Executors or administrators of trusts and/or estates;
- Organizations with one or more employees; and
- Civic, social and fraternal organizations otherwise exempt from tax.

Enter your Federal Identification number if you have been assigned one or your Social Security number if your business is a sole proprietorship. If you do not have a Federal Identification number, you should complete US Form SS-4, Application for Employer Identification Number. This form can be obtained by calling the IRS at 1-800-829-1040. You may be able to receive your Federal Identification number over the phone by calling the Tele-TIN number for your state listed in the Form SS-4 instructions. You may also obtain your Federal Identification number from any DOR location, listed at the back of this booklet.

If you submit your Form TA-1 without your Federal Identification number, you should notify DOR in writing as soon as you receive your number. Your letter should contain the following:

- Your name and address;
- Federal Identification number or Social Security number;
- Tax type(s) for which you registered;
- Telephone number; and
- Date you filed your Form TA-1.

Mail your letter to:

**Massachusetts Department of Revenue
PO Box 7011
Boston, MA 02204**

Line 4. Number of Locations

Enter the number of business locations registered in Massachusetts that you operate. If you are registering your business for the first time, a Form TA-2 should be attached for each additional location at which you plan to collect one or more trustee taxes. Also, use Form TA-2 to add a new tax for a previously registered location.

Note: Lines 5 through 10: Enter one letter or number per box. Do not write in the shaded areas.

Line 5. Legal Name

Enter the name of the owner if this is a sole proprietorship, the name of the partnership, or the legal name as registered with the Secretary of State's office if this is a corporation.

Note: If you are registering for the meals tax and your establishment serves alcoholic beverages, the legal name recorded with the Massachusetts Alcoholic Beverage Control Commission (ABCC) must be entered here. (Also see line 41.)

Lines 6–10. Business Address and Telephone Number

Enter the actual street address and the telephone number of your main location. If you wish to enter a mailing address, you must do so on Schedule TA-4. If you have more than one location, you should enter the address of your principal location or headquarters here.

Lines 11 and 12. Type of Organization and Type of Business

Check the applicable boxes in each item. If you check "Other," please attach a complete written explanation of your organizational type and kind of business. Corporations that check manufacturing as their business in line 12 should submit a Form 355Q, Statement Relating to Manufacturing Activities, with their Form TA-1. If your organization is a corporation, trust, association, fiduciary or partnership, you must complete Schedule TA-3, with name, title and Social Security number of the executive officers or general partners.

Note: A husband and wife running a business together are considered a partnership, not a sole proprietorship.

If We Want to Change Our Legal Organization, Must the Organization Register Again?

Yes. If you are changing your legal organization, you must send a letter to the Department requesting cancellation of your old registration and complete a Form TA-1 to register your business' new legal status.

Do the Officers and Partners of an Organization Have Any Special Responsibility for Ensuring That Trustee Taxes Are Paid Properly?

Yes. If a corporation or a partnership fails to pay taxes, the person or persons who had the duty to submit those payments on behalf of the corporation or partnership are personally and individually liable for the amount of the required taxes. A more detailed explanation of how this provision of the law works is available in Regulation 830 CMR 62C.31A.1.

Line 13. Nature of Business

Enter a brief description of your business activity. Please be as specific as possible. Examples include retail hardware and garden supply store, manufacturer of shoes, excavation contractor or jewelry store.

Line 14. Business Activity Code

Enter the six-digit business activity code for your business. A complete list of six-digit business activity codes appears at the back of this booklet. For example, if you operate a bookstore, your six-digit business activity code would be 451211.

Line 15. Profit/Non-Profit

Check the appropriate box. Remember, non-profit organizations may have a responsibility to register for and collect a tax. For example, non-profit organizations that sell tangible personal property are required to collect any applicable sales tax.

Line 16. Name of Parent Corporation

If your organization is the subsidiary of another corporation, enter the name of the parent corporation and the parent corporation's Federal Identification number.

Line 17. Name of Owner

If your organization is a sole proprietorship, enter the name and Social Security number of the owner.

Line 18. Reason for Applying

Check the first box if you are registering a new business.

Check the second box if you purchased an existing business. You must not operate under the tax identification number(s) that were issued to the prior owner. You must re-register the business and obtain a new Federal Identification number. Use this new number on all tax forms and in any correspondence regarding your account. Enter the previous owner's name, address and tax number(s) in line 18 so we can update our records.

Check the third box if the business' legal organizational status is being changed. For example, if your organization has changed from a sole proprietorship to a corporation, you must re-register. Enter the Federal Identification number and the close date (month, day and year) of the previous organization in line 18. You must cancel the original registration and submit a new registration for the new entity. You can cancel the original registration by sending a letter to: Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204. The letter should specify the name of the organization, the Federal Identification number (or Social Security number if a sole proprietorship) and the date the organization ceased doing business.

Note: You are required to file tax returns through the date the organization ceased doing business.

Check the fourth box if you have a reason for applying that is not covered by one of the first three categories. Please attach a complete explanation of your situation.

Example:

Bill has just purchased a record store which was previously owned by Janet. The store was located at 101 Anystreet, Anytown, MA and Janet's Federal Identification number for the business was 123-456-789.

Remember: Bill cannot use Janet's old Federal Identification number.

17. If sole proprietor (sole owner)	Name of owner Bill Smith	Social Security number 987654321
18. Reasons for applying: <input type="checkbox"/> Started new business <input checked="" type="checkbox"/> Purchased existing business — enter name, address, and Federal Identification number of previous owner Janet Jones, 101 Anystreet, Anytown, MA	Federal Identification number 123456789	Federal Identification number Mo Day Yr Close date:

Line 19. Outstanding Taxes

If your firm owes Massachusetts taxes or if any state tax forms are due, check the "Yes" box and provide a full explanation. Attach an additional sheet if more space is necessary.

Line 20. Previous Registration Revocation

If your registration has ever been revoked, check the box and provide a full explanation of the circumstances. Attach an additional sheet if more space is necessary.

Line 21. Exempt Purchaser Status

If you are applying for exempt purchaser status, be sure to include a copy of the letter granting exempt status issued by the Internal Revenue Service. This is generally known as a Section 501(c)(3) letter. If you are registering a subordinate organization covered by an IRS group exemption letter, please include a copy of that group exemption letter and a copy of your parent organization's directory page listing your organization as an approved subordinate organization.

Check "Yes" if your organization is exempt from paying federal income taxes. Also, check the proper box indicating whether or not your organization is exempt from paying local property taxes.

Note: Lines 22 through 48. Enter only the information pertaining to your primary business location in lines 22 through 48. If you are registering more than one location, complete a Form TA-2 for each additional location.

Line 22. Trade Name

Enter the trade name of your business if it is different from the name entered in line 5. For example, Anne Smith might be the sole proprietor of a book store, which operates using the trade name Anne's Books.

Lines 23–27. Location Address and Telephone Number

Enter the address of the physical location of your business, as well as your telephone number, in lines 23 through 27 if it is different from your principal business location recorded in lines 6 through 10. This might occur if a business has a separate headquarters from its operating locations. For example, a chain of motels might have its primary business location or headquarters in Chicago, but operate only one motel in Massachusetts. When registering to pay room occupancy excise, the company would record its headquarters' address and telephone number in lines 6 through 10 and the physical location and telephone number of its Massachusetts motel in lines 23 through 27. Do not enter a PO box in this area.

Line 28. Registration Certificate Mailing Address

If you are registering for sales tax, meals tax or room occupancy excise, you will receive a Certificate of Registration. Check the box indicating where you want the certificate sent.

Line 29. Tax Form Mailing Address

Check the box indicating where you want your tax returns sent. If you want your returns sent somewhere other than your business or location address, complete Schedule TA-4.

Line 30. Convention Center Finance District

Check the box if your business is located within a Convention Center Finance District. See pages 24–26 for a map and street listings of these districts.

Line 31. Boston or Cambridge Hotel Business Location

Check the box if your business location is within a hotel, motel or other lodging establishment in Boston or Cambridge.

Line 32. Seasonal Business

If your business is not seasonal, check "No," leave the rest of line 32 blank and proceed to line 33.

If it is seasonal, check the months and partial months during which you conduct business. Answer this question separately for each tax type. For example, if you operate a business that is seasonal under one tax, but operates year-round under another, check all of the months during which you have business activity for each tax.

Example:

Alex owns a hotel on Cape Cod. The hotel is open year-round, but the restaurant and souvenir shop in the hotel are only open from May through September. Alex must check **all** of the boxes for Withholding and Room Occupancy tax, but only those under May through September for Sales/Use and Meals tax.

32.	Is this location seasonal? (See instructions)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No.									
If "yes," check month(s) or partial month(s) business operates.												
Check month(s)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Withholding	X	X	X	X	X	X	X	X	X	X	X	X
Sales/Use on Goods					X	X	X	X	X			
Sales/Use on Telecom. Services					X	X	X	X	X			
Meals					X	X	X	X	X			
Room Occupancy	X	X	X	X	X	X	X	X	X	X	X	X

Line 33. Filing Frequency

Make the best estimate of the amount of tax you expect to collect annually for each tax type for which you are registering. For example, if you are registering for sales/use tax on goods and you expect to have approximately \$40,000 in taxable sales, your estimated amount of sales tax collected would be \$2,000 (\$40,000 x 5%). Your estimates will determine the frequency with which you must file and remit the taxes you collect. If you cannot make an estimate, we will issue forms that must be filed on a quarterly basis for withholding and sales tax and on a monthly basis for meals tax and room occupancy tax. If you are not registering to collect a listed tax, leave this item blank.

Example:

Chris owns a small gift shop. He expects to collect approximately \$2,000 in sales tax annually.

33. Indicate 12-month **estimate** of tax to be withheld, collected or paid for **each** applicable tax. **Check the appropriate box(es).**

Check appropriate box	\$0–\$100	\$101–\$1,200	\$1,201–\$25,000	over \$25,000
Withholding				
Check appropriate box(es)	\$0–\$100	\$101–\$1,200	over \$1,200	
Sales/Use on Goods				\$2,000
Sales/Use on Telecom. Services				
Meals				
Room Occupancy				
Use Tax Purchaser				

Will DOR Change My Filing Requirements if My Business Grows?

Yes. If you pay more (or less) tax than you originally estimated as your annual tax collection, DOR will change your filing frequency to the correct category in the following year. For example, if you indicate that you will collect less than \$100 in sales tax and therefore register to file on an annual basis, but collect \$1,000 during your first year, remit the \$1,000 collected on Form ST-9A, Annual Sales and Use Tax Return, and you will receive Form ST-9Q, Quarterly Sales and Use Tax Return, in the following year.

Line 34. Date You Were First Required to Withhold

Enter the date you were or will be required to withhold taxes at your primary business location as the organization type indicated in line 11.

Line 35. Number of Employees

Enter the number of people you employ in Massachusetts at your business location.

Line 36. Date You Were First Required to Collect Sales/Use Tax on Goods

Enter the date you were or will be required to collect sales/use tax on goods at your primary business location as the organization type indicated in line 11.

Line 37. Date You Were First Required to Collect Sales/Use Tax on Telecommunications Services

Enter the date you were or will be required to collect sales/use tax on telecommunications services at your primary business location as the organization type indicated in line 11.

Line 38. Food and All Beverages Served

Check all that apply.

Line 39. Operation of Vending Machines

Check if you operate a food or beverage vending machine. You must register each location at which you operate a food or beverage vending machine(s). If you operate more than one vending machine at the same location, you need to register that location only once. If you operate a vending machine at a location where you are also registered for collection of meals tax as a restaurant, you need to register the location only once.

Line 40. Date You Were First Required to Collect Meals Tax

Enter the date you were or will be required to collect meals tax as the organization type indicated in line 11 at your primary business location.

Line 41. Liquor License Holder

Enter the name and address of the liquor license holder for this location as recorded at the Massachusetts Alcoholic Beverage Control Commission (ABCC). This must be the same legal name recorded in line 5. If the name of the manager appears on the liquor license, it must be entered in this line and identified as "manager."

Line 42. Restaurant or Bar Seating Capacity

Enter the seating capacity of your restaurant or bar.

Line 43. Date You Were First Required to Collect Room Occupancy Excise

Enter the date you were or will be required to collect room occupancy excise tax as the organization type indicated in line 11 at your primary business location.

Line 44. Locality Code

Enter your locality code in line 44. A complete list of locality codes is provided on page 21. For example, if your business is located in Framingham, your locality code would be 100.

Line 45. Number of Rooms

Enter the number of rooms you will be renting in your hotel, motel, or lodging house.

Example:

Michelle bought a hotel on Cape Cod. She began employing people on May 1, 2000. She opened the hotel with its restaurant and gift shop to the public on May 30, 2000. Because she will be paying withholding, sales/use, meals, and room occupancy taxes, Michelle must fill out all of lines 34 through 45.

Withholding		35. Enter number of employees in Massachusetts. <u>40</u>	
34. Date you were first required to withhold taxes at this location. Mo Day Yr <u>05</u> <u>01</u> <u>00</u>			
Sales/Use Tax on Goods			
36. Date you were first required to collect sales/use tax at this location. Mo Day Yr <u>05</u> <u>30</u> <u>00</u>			
Sales/Use Tax on Telecommunications Services			
37. Date you were first required to collect sales/use tax on telecommunications services at this location. Mo Day Yr			
Meals Tax on Food and All Beverages			
38. Check here if you serve <input checked="" type="checkbox"/> Food <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Alc. bev.		39. Check if food/beverage vending machine. <input type="checkbox"/>	
40. Date you were first required to collect meals tax Mo Day Yr <u>05</u> <u>30</u> <u>00</u>			
41. Name and address on liquor license at this location. <u></u>		42. Seating capacity: <u>100</u>	
Room Occupancy			
43. Date you were first required to collect room occupancy tax. Mo Day Yr <u>05</u> <u>30</u> <u>00</u>		44. Locality code <u>1351</u>	
		45. Number of rooms: <u>80</u>	

Line 46. Date You Were First Required to Pay Use Tax

Enter the date you were or will be required to pay use tax.

Line 47. Date You Were First Required to Collect Convention Center Financing Surcharges

Enter the date you were or will be required to collect the Boston Sightseeing Tour Surcharge (line 47a), the Boston Vehicular Rental Transaction Surcharge (line 47b), and/or the Parking Facilities Surcharge in Boston, Springfield and/or Worcester (line 47c) at your primary business location as the organization type indicated in line 11.

Line 48. Date You Were First Required to Collect Cigar and Smoking Tobacco Excise

Enter the date you were or will be required to collect cigar and smoking tobacco excise as the organization type indicated in line 11 at your primary business location.

Who Must Sign Form TA-1?

Form TA-1 must be signed by the owner, a partner, or officer of your organization. Form TA-1 can also be signed by someone else who has a Power of Attorney that permits him or her to register the organization with DOR. A copy of Form M-2848, Power of Attorney, must be filed with Form TA-1.

Signature

Now that you have completed your Form TA-1, sign your name. If you do not sign your form, it will be returned to you for signature.

Mail your completed Form TA-1 and any necessary attachments to:

**Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204**

Are There Schedules Which Must Accompany Form(s) TA-1 or TA-2?

Yes. Complete and include all of the schedules that apply to you.

Schedule TA-3

You must attach Schedule TA-3 if your organization is any of the following:

- Corporation;
- Trust;
- Association;
- Fiduciary; or
- Partnership

Schedule TA-3 requires you to list the name, title and Social Security number of your organization's executive officers or general partners.

Schedule TA-4

You must attach Schedule TA-4 if you want your tax forms sent somewhere other than your business or location address. Schedule TA-4 is divided into nine sections according to tax type. Enter the address you wish each type of tax form sent to. (Also see line 29 of the line-by-line instructions.)

Line by Line Instructions for Form TA-2

Form TA-2 must be used to register additional locations when you have more than one location. One Form TA-2 must be used for each additional location. Form TA-2 may also be used to register a previously registered location for a tax which it was not previously collecting.

Line 1. Check All of the Boxes in Line 1 That Apply to This Location

Box 1(A)(1) Check this box if you have employees at this location from whom you are required to withhold state income taxes. See page 5 for a complete discussion of withholding tax responsibilities.

Box 1(A)(2) Check this box if you are registering to withhold from a pension or annuity plan. See page 6 for a complete discussion of withholding for retirement plans.

Box 1(B)(1) Check this box if you are registering this location for sales/use tax on goods collections.

Box 1(B)(2) Check this box if you are registering this location for sales/use tax on telecommunications services collections.

Box 1(B)(3) Check this box if you are registering this location for meals tax collections.

Box 1(B)(4) Check this box if you are registering only to buy goods in Massachusetts for resale in your home state or other states without paying the Massachusetts sales tax.

Box 1(C) Check this box if you are registering this location for room occupancy excise collections.

Box 1(D) Check this box if you are registering so that you may purchase items without paying the sales tax because you are a non-profit organization.

Box 1(E) Check this box if you are registering as a Chapter 180 Organization Selling Alcoholic Beverages.

Box 1(F) Check this box if you are registering as a Use Tax Purchaser.

Box 1(G) Check this box if you are registering this location to collect the Boston Sightseeing Tour Surcharge.

Box 1(H) Check this box if you are registering this location to collect the Boston Vehicular Rental Transaction Surcharge.

Box 1(I) Check this box if you are registering this location to collect the Parking Facilities Surcharge in Boston, Springfield and/or Worcester.

Box 1(J) Check this box if you are registering this location to collect the Cigar and Smoking Tobacco Excise.

Note: A cigarette retailer must be registered for sales tax, as sales of cigarettes are subject to the sales tax. In addition, a cigarette retailer must have a Massachusetts cigarette retailer's license. Form CT-2E, Application for Cigarette Retailer's License, is available at www.mass.gov/dor or by calling the Excises Unit at (617) 887- 5090. A cigarette retailer should also check with its local Board of Health if a local tobacco sales permit is required.

Lines 2 and 3. Federal Identification and/or Social Security Number

Enter your Federal Identification number if you have been assigned one or your Social Security number if your business is a sole proprietorship.

Line 4. Location Number

If you operate more than one location registered in Massachusetts, you should number your locations consecutively for the purpose of registering and enter in this line the number of the location being registered. For example, if you have six locations and this Form TA-2 is for your third location, enter three in this line. Enter "N/A" in this line if you are using Form TA-2 to register a previously registered location for a tax which it was not previously collecting.

Note: Lines 5 through 16. Enter one letter or number per box. Do not write in the shaded areas.

Line 5. Legal Name

Enter the name of the owner if this is a sole proprietorship, the name of the partnership, or the legal name as registered with the Secretary of State's office if this is a corporation.

Example:

Sarah owns a hotel. Sarah registered the hotel for room occupancy tax and withholding. Sarah has decided to add a gift shop in the hotel lobby. Sarah therefore checks only box B(1) in line 1 to register her hotel for collection of sales/use tax on goods in the gift shop.

Check As Many As Apply

1. A 1. ☐ Employer under the Income Tax Withholding Law (payroll tax)
2. ☐ Withholding for Pension Plans, Annuities and Retirement Distributions
B 1. ☒ Sales/Use Tax on Goods Vendor
2. ☐ Sales/Use Tax on Telecommunications Services Vendor
3. ☐ Meals Tax on Food and All Beverages
4. ☐ Purchasing in MA for Out-of-State Resale Only
C ☐ Room Occupancy Excise

Example:

Michael operates two supermarkets, one located in Boston and one in Pittsfield. He wishes to register each store separately for all of the taxes to be collected. He used a Form TA-1 to register his Pittsfield location. He is using a Form TA-2 to register his Boston store. His Boston store contains a snack bar. Michael employs a staff of 24, so he must withhold from their wages. He must also pay a sales/use tax on non-food items he sells, as well as a meals tax on items sold at the snack bar. He checks boxes A(1), B(1) and B(3) in line 1.

Check As Many As Apply

1. A 1. ☒ Employer under the Income Tax Withholding Law (payroll tax)
2. ☐ Withholding for Pension Plans, Annuities and Retirement Distributions
B 1. ☒ Sales/Use Tax on Goods Vendor
2. ☐ Sales/Use Tax on Telecommunications Services Vendor
3. ☒ Meals Tax on Food and All Beverages
4. ☐ Purchasing in MA for Out-of-State Resale Only
C ☐ Room Occupancy Excise

Note: If you are registering for the meals tax and your establishment serves alcoholic beverages, the legal name recorded with the Massachusetts Alcoholic Beverage Control Commission (ABCC) must be entered here. (Also see line 41 of Form TA-1.)

Lines 6–10. Business Address and Telephone Number

Enter the actual street address and the telephone number of your main location. If you wish to enter a mailing address, you must do so on Schedule TA-4. If you have more than one location, you should enter the address of your principal location or headquarters here.

Line 11. Trade Name

Enter the trade name of this location.

Lines 12 through 16. Location Address and Telephone Number

Enter the address and telephone number of this location in lines 12 through 16. Do not enter a PO box in this area.

Line 17. Registration Certificate Mailing Address

If you are registering for sales tax, meals tax, or room occupancy excise, you will be receiving a Certificate of Registration. Please check the box indicating where you want the certificate sent.

Line 18. Tax Form Mailing Address

Check the box indicating where you want your tax forms sent. If you want your forms sent somewhere other than your principal business address or this location, complete Schedule TA-4.

Line 19. Seasonal Business

If your business is not seasonal, check “No,” leave the rest of line 19 blank and proceed to line 20.

If it is seasonal, check the months and partial months during which you conduct business. Answer this question separately for each tax type. For example, if you operate a business that is seasonal under one tax, but operates year-round under another, check all of the months during which you have business activity for each tax.

Example:

Jackie is opening a second hotel on Cape Cod. The hotel will be open year-round, but the restaurant and souvenir shop in the hotel will only be open from May through September. Jackie must check all of the boxes for withholding and room occupancy tax, but only those under May through September for sales/use on goods and meals tax.

19.	Is this location seasonal? (See instructions)	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No.									
If “yes,” check month(s) or partial month(s) business operates.												
Check month(s)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Withholding	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sales/Use on Goods	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sales/Use on Telecom. Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Meals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Room Occupancy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Line 20. Filing Frequency

Make the best estimate of the amount of tax you expect to collect annually for each tax type for which you are registering. For example, if you are registering for Sales/Use Tax on Goods and you expect to have approximately \$40,000 in taxable sales, your estimated amount of sales tax collected would be \$2,000 (\$40,000 x 5%). Your estimates will determine the frequency with which you must file and remit the taxes you collect. If you cannot make an estimate, we will issue forms that must be filed on a quarterly basis for withholding and sales tax and on a monthly basis for meals tax and room occupancy tax. If you are not registering to collect a tax, leave this item blank.

Line 21. Date You Were First Required to Withhold

Enter the date you were or will be required to withhold taxes at this location as the organization type indicated in line 11 of Form TA-1.

Line 22. Number of Employees

Enter the number of people you employ in Massachusetts at this location.

Line 23. Date You Were First Required to Collect Sales/Use Tax on Goods

Enter the date you were or will be required to collect sales/use tax on goods at this location as the organization type indicated in line 11 of Form TA-1.

Example:

Anne is adding a gift shop to her hotel. She opened the shop to customers on May 1, 2000.

Withholding		21. Date you were first required to withhold taxes at this location.		Mo Day Yr		22. Number of employees in Massachusetts:			
Sales/Use Tax on Goods		23. Date you were first required to collect sales/use tax at this location.		Mo Day Yr		24. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).		25. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>	
Sales/Use Tax on Telecommunications Services		26. Date you were first required to collect sales/use tax on telecommunications services at this location.		Mo Day Yr		27. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).		28. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>	
Meals Tax on Food and All Beverages		29. Check if you serve: <input type="checkbox"/> Food <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Alc. Bev.		30. Check if food/beverage vending machine: <input type="checkbox"/>		31. Date you were first required to collect meals tax.		Mo Day Yr	
32. Name and address on liquor license at this location.				33. Seating capacity:					
34. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).				35. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>					
Room Occupancy		36. Date you were first required to collect room occupancy tax.		Mo Day Yr		37. Locality code		38. Number of rooms:	

Line 24. Convention Center Finance District

Check the box if your business is located within a Convention Center Finance District. See pages 24–26 for a map and street listings of these districts.

Line 25. Boston or Cambridge Hotel Business Location

Check the box if your business location is within a hotel, motel or other lodging establishment in Boston or Cambridge.

Line 26. Date You Were First Required to Collect Sales/Use Tax on Telecommunications Services

Enter the date you were or will be required to collect sales/use tax on telecommunications services at this location as the organization type indicated in line 11 of Form TA-1.

Line 27. Convention Center Finance District

Check the box if your business is located within a Convention Center Finance District. See pages 24–26 for a map and street listings of these districts.

Line 28. Boston or Cambridge Hotel Business Location

Check the box if your business location is within a hotel, motel or other lodging establishment in Boston or Cambridge.

Line 29. Food and All Beverages Served

Check all that apply.

Line 30. Operation of Vending Machines

Check if you are registering a vending machine. If you operate more than one vending machine at the same location, you need to register that location only once. If you operate a vending machine at a location where you are also registered for collection of meals tax as a restaurant, you need to register the location only once.

Line 31. Date You Were First Required to Collect Meals Tax

Enter the date you were or will be required to collect meals tax at this location as the organization type indicated in line 11 of Form TA-1.

Line 32. Liquor License Holder

Enter the name and address of the liquor license holder for this location as recorded at the Massachusetts Alcoholic Beverage Control Commission (ABCC). This must be the same legal name as you recorded on your Form TA-1. If the name of the manager appears on the liquor license, it must be entered in this item and identified as “manager.”

Line 33. Restaurant or Bar Seating Capacity

Enter the seating capacity of your restaurant or bar.

Line 34. Convention Center Finance District

Check the box if your business is located within a Convention Center Finance District. See pages 24–26 for a map and street listings of these districts.

Line 35. Boston or Cambridge Hotel Business Location

Check the box if your business location is within a hotel, motel or other lodging establishment in Boston or Cambridge.

Line 36. Date You Were First Required to Collect Room Occupancy Excise

Enter the date you were or will be required to collect room occupancy excise tax at this location as the organization type indicated in line 11 of Form TA-1.

Line 37. Locality Code

Enter your locality code in line 37. A complete list of locality codes is provided on page 21. For example, if your business is located in Framingham, your locality code would be 100.

Line 38. Number of Rooms

Enter the number of rooms you will be renting in your hotel, motel or lodging house.

Example:

Julie is opening a second hotel on Cape Cod. She began employing people on May 1, 2000. She opened the hotel with its restaurant and gift shop to the public on May 30, 2000. Because she will be paying withholding, sales/use, meals and room occupancy taxes, Julie must complete lines 21 through 38.

Withholding	
21. Date you were first required to withhold taxes at this location. Mo Day Yr 05 01 00	22. Number of employees in Massachusetts: 40
Sales/Use Tax on Goods	
23. Date you were first required to collect sales/use tax at this location. Mo Day Yr 05 30 00	
24. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).	
25. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>	
Sales/Use Tax on Telecommunications Services	
26. Date you were first required to collect sales/use tax on telecommunications services at this location. Mo Day Yr	
27. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).	
28. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>	
Meals Tax on Food and All Beverages	
29. Check if you serve: <input type="checkbox"/> Food <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Alc. Bev.	
30. Check if food/beverage vending machine: <input type="checkbox"/>	
31. Date you were first required to collect meals tax. Mo Day Yr 05 30 00	
32. Name and address on liquor license at this location.	
33. Seating capacity:	
34. Check here if your business location is within the Convention Center Financing District: <input type="checkbox"/> (see page xx of instructions).	
35. Check here if your business location is within a hotel, motel or other lodging establishment in Boston and/or Cambridge: <input type="checkbox"/>	
Room Occupancy	
36. Date you were first required to collect room occupancy tax. Mo Day Yr 05 30 00	
37. Locality code 13511	
38. Number of rooms: 20	

Line 39. Date You Were First Required to Pay Use Tax

Enter the date you were or will be required to pay use tax as the type of organization indicated in line 11 of Form TA-1.

Line 40. Date You Were First Required to Collect Convention Center Financing Surcharges

Enter the date you were or will be required to collect the Boston Sightseeing Tour Surcharge (line 40a), the Boston Vehicular Rental Transaction Surcharge (line 40b), and/or the Parking Facilities Surcharge in Boston, Springfield and/or Worcester (line 40c) at this location as the organization type indicated in line 11 of Form TA-1.

Line 41. Date You Were First Required to Collect Cigar and Smoking Tobacco Excise

Enter the date you were or will be required to collect cigar and smoking tobacco excise as the type of organization indicated in line 11 of Form TA-1.

Signature

Now that you have completed your Form TA-2, sign your name. If you do not sign your form, we will be unable to accept it for processing and will return it to you for signature.

Mail your completed Form TA-2 and any necessary attachments to:

Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204

Check page 17 to see if there are any schedules which must accompany Form TA-2.

Who Must Sign Form TA-2?

Form TA-2 must be signed by the owner, partner or officer of your organization. Form TA-2 can also be signed by someone else who has a Power of Attorney that permits him or her to register a location with DOR.

Locality Codes for Massachusetts Cities and Towns

Enter in line 44 (TA-1) or line 37 (TA-2) the locality code of your location. The locality code is to the left of your city/town. If your location is outside Massachusetts, enter "N/A" for not applicable.

001	Abington	071	Danvers	143	Huntington	214	Northampton	285	Stoughton
002	Acton	072	Dartmouth	144	Ipswich	215	Northborough	286	Stow
003	Acushnet	073	Dedham	145	Kingston	216	Northbridge	287	Sturbridge
004	Adams	074	Deerfield	146	Lakeville	217	Northfield	288	Sudbury
005	Agawam	075	Dennis	147	Lancaster	218	Norton	289	Sunderland
006	Alford	076	Dighton	148	Lanesborough	219	Norwell	290	Sutton
007	Amesbury	077	Douglas	149	Lawrence	220	Norwood	291	Swampscott
008	Amherst	078	Dover	150	Lee	221	Oak Bluffs	292	Swansea
009	Andover	079	Dracut	151	Leicester	222	Oakham	293	Taunton
104	Aquinnah	080	Dudley	152	Lenox	223	Orange	294	Templeton
010	Arlington	081	Dunstable	153	Leominster	224	Orleans	295	Tewksbury
011	Ashburnham	082	Duxbury	154	Leverett	225	Otis	296	Tisbury
012	Ashby	083	East Bridgewater	155	Lexington	226	Oxford	297	Tolland
013	Ashfield	084	East Brookfield	156	Leyden	227	Palmer	298	Topsfield
014	Ashland	085	East Longmeadow	157	Lincoln	228	Paxton	299	Townsend
015	Athol	086	Eastham	158	Littleton	229	Peabody	300	Truro
016	Attleboro	087	Easthampton	159	Longmeadow	230	Pelham	301	Tyngsborough
017	Auburn	088	Easton	160	Lowell	231	Pembroke	302	Tyringham
018	Avon	089	Edgartown	161	Ludlow	232	Pepperell	303	Upton
019	Ayer	090	Egremont	162	Lunenburg	233	Peru	304	Uxbridge
020	Barnstable	091	Erving	163	Lynn	234	Petersham	305	Wakefield
021	Barre	092	Essex	164	Lynnfield	235	Phillipston	306	Wales
022	Becket	093	Everett	165	Malden	236	Pittsfield	307	Walpole
023	Bedford	094	Fairhaven	166	Manchester	237	Plainfield	308	Waltham
024	Belchertown	095	Fall River	167	Mansfield	238	Plainville	309	Ware
025	Bellingham	096	Falmouth	168	Marblehead	239	Plymouth	310	Wareham
026	Belmont	097	Fitchburg	169	Marion	240	Plympton	311	Warren
027	Berkley	098	Florida	170	Marlborough	241	Princeton	312	Warwick
028	Berlin	099	Foxborough	171	Marshfield	242	Provincetown	313	Washington
029	Bernardston	100	Frammingham	172	Mashpee	243	Quincy	314	Watertown
030	Beverly	101	Franklin	173	Mattapoissett	244	Randolph	315	Wayland
031	Billerica	102	Freetown	174	Maynard	245	Raynham	316	Webster
032	Blackstone	103	Gardner	175	Medfield	246	Reading	317	Wellesley
033	Blandford	105	Georgetown	176	Medford	247	Rehoboth	318	Wellfleet
034	Bolton	106	Gill	177	Medway	248	Revere	319	Wendell
035	Boston	107	Gloucester	178	Melrose	249	Richmond	320	Wenham
036	Bourne	108	Goshen	179	Mendon	250	Rochester	321	West Boylston
037	Boxborough	109	Gosnold	180	Merrimac	251	Rockland	322	West Bridgewater
038	Boxford	110	Grafton	181	Methuen	252	Rockport	323	West Brookfield
039	Boylston	111	Granby	182	Middleborough	253	Rowe	324	West Newbury
040	Braintree	112	Granville	183	Middlefield	254	Rowley	325	West Springfield
041	Brewster	113	Great Barrington	184	Middleton	255	Royalston	326	West Stockbridge
042	Bridgewater	114	Greenfield	185	Milford	256	Russell	327	West Tisbury
043	Brimfield	115	Groton	186	Millbury	257	Rutland	328	Westborough
044	Brockton	116	Groveland	187	Millis	258	Salem	329	Westfield
045	Brookfield	117	Hadley	188	Millville	259	Salisbury	330	Westford
046	Brookline	118	Halifax	189	Milton	260	Sandisfield	331	Westhampton
047	Buckland	119	Hamilton	190	Monroe	261	Sandwich	332	Westminster
048	Burlington	120	Hampden	191	Monson	262	Saugus	333	Weston
049	Cambridge	121	Hancock	192	Montague	263	Savoy	334	Westport
050	Canton	122	Hanover	193	Monterey	264	Scituate	335	Westwood
051	Carlisle	123	Hanson	194	Montgomery	265	Seekonk	336	Weymouth
052	Carver	124	Hardwick	195	Mount Washington	266	Sharon	337	Whately
053	Charlemont	125	Harvard	196	Nahant	267	Sheffield	338	Whitman
054	Charlton	126	Harwich	197	Nantucket	268	Shelburne	339	Wilbraham
055	Chatham	127	Hatfield	198	Natick	269	Sherborn	340	Williamsburg
056	Chelmsford	128	Haverhill	199	Needham	270	Shirley	341	Williamstown
057	Chelsea	129	Hawley	200	New Ashford	271	Shrewsbury	342	Wilmington
058	Cheshire	130	Heath	201	New Bedford	272	Shutesbury	343	Winchendon
059	Chester	131	Hingham	202	New Braintree	273	Somerset	344	Winchester
060	Chesterfield	132	Hinsdale	203	New Marlborough	274	Somerville	345	Windsor
061	Chicopee	133	Holbrook	204	New Salem	275	South Hadley	346	Winthrop
062	Chilmark	134	Holden	205	Newbury	276	Southampton	347	Woburn
063	Clarksburg	135	Holland	206	Newburyport	277	Southborough	348	Worcester
064	Clinton	136	Holliston	207	Newton	278	Southbridge	349	Worthington
065	Cohasset	137	Holyoke	208	Norfolk	279	Southwick	350	Wrentham
066	Colrain	138	Hopedale	209	North Adams	280	Spencer	351	Yarmouth
067	Concord	139	Hopkinton	210	North Andover	281	Springfield		
068	Conway	140	Hubbardston	211	North Attleborough	282	Sterling		
069	Cummington	141	Hudson	212	North Brookfield	283	Stockbridge		
070	Dalton	142	Hull	213	North Reading	284	Stoneham		

Local Option Room Occupancy Excise (by effective date)

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown below, which is collected in addition to the state excise rate of 5.7%. The date on which the town adopted the local option is also listed.

City or town	Effective date (YY-MM-DD)	Tax rate	City or town	Effective date (YY-MM-DD)	Tax rate
Acton	86-07-01	4.00%	Gloucester	87-01-01	4.00%
Amesbury	89-02-01	4.00%	Great Barrington	90-07-01	4.00%
Amherst	88-07-01	4.00%	Greenfield	89-07-01	4.00%
Andover	86-07-01	4.00%	Hadley	86-07-01	4.00%
Arlington	02-10-01	4.00%	Hancock	90-01-01	4.00%
Auburn	86-11-01	4.00%	Harwich	87-01-01	4.00%
Barnstable*	86-07-01	2.00%	Hatfield	86-06-01	4.00%
Barnstable*	87-01-01	4.00%	Haverhill	85-10-01	4.00%
Bedford	86-07-01	4.00%	Holyoke	89-04-01	4.00%
Beverly	88-07-01	4.00%	Hudson	86-07-01	4.00%
Billerica	88-07-01	4.00%	Hull	89-01-01	4.00%
Bolton	90-04-01	2.00%	Ipswich	00-01-01	4.00%
Boston	85-08-01	4.00%	Kingston	86-08-01	4.00%
Bourne	86-07-01	4.00%	Lakeville	95-02-01	4.00%
Boxborough*	86-09-01	2.00%	Lanesborough	90-10-01	4.00%
Boxborough*	87-10-01	4.00%	Lawrence	89-07-01	4.00%
Braintree	86-07-01	4.00%	Lee	90-01-01	4.00%
Brewster*	87-01-01	2.00%	Lenox	90-01-01	4.00%
Brewster*	88-01-01	4.00%	Leominster	91-01-01	4.00%
Brimfield	90-10-01	4.00%	Lexington	86-02-01	4.00%
Brockton	86-01-01	4.00%	Lowell	88-01-01	4.00%
Brookline	86-01-01	4.00%	Lunenburg	86-07-01	4.00%
Burlington	85-11-01	4.00%	Lynn	86-09-01	4.00%
Cambridge	85-11-01	4.00%	Malden	85-11-01	4.00%
Charlemont	88-07-01	4.00%	Mansfield	86-01-01	4.00%
Chatham	88-07-01	4.00%	Marlborough	85-10-01	4.00%
Chelmsford	86-07-01	4.00%	Marshfield	89-04-01	4.00%
Chelsea	85-11-01	4.00%	Mashpee	86-10-01	4.00%
Chicopee	88-10-01	4.00%	Medford	98-12-01	4.00%
Chilmark	97-01-01	4.00%	Melrose	97-06-01	4.00%
Cohasset*	88-07-01	4.00%	Methuen	89-04-01	4.00%
Cohasset*	89-07-01	0.00%	Middleborough	88-04-01	4.00%
Concord	86-06-01	4.00%	Middleton	87-10-01	4.00%
Danvers	87-07-01	4.00%	Milford*	88-10-01	2.00%
Dartmouth	86-04-01	4.00%	Milford*	90-01-01	3.00%
Dedham	86-12-01	4.00%	Milford*	91-01-01	4.00%
Deerfield	89-07-01	4.00%	Nantucket*	86-07-01	1.30%
Dennis*	86-07-01	2.30%	Nantucket*	88-10-01	4.00%
Dennis*	87-04-01	4.00%	Natick	85-11-01	4.00%
Eastham	87-01-01	4.00%	Needham	86-10-01	4.00%
Edgartown	87-01-01	4.00%	New Ashford	93-10-01	4.00%
Essex	86-07-01	4.00%	New Bedford	90-07-01	4.00%
Fairhaven	95-09-01	4.00%	Newburyport	89-10-01	4.00%
Fall River	96-04-01	4.00%	Newton	85-11-01	4.00%
Falmouth	87-01-01	4.00%	North Adams	00-04-01	4.00%
Fitchburg	97-04-01	4.00%	North Andover	91-01-01	4.00%
Foxborough	86-07-01	4.00%	Northampton*	87-01-01	2.00%
Framingham	87-01-01	4.00%	Northampton*	89-01-01	4.00%
Franklin	99-07-01	4.00%	Northborough	86-09-01	4.00%
Gardner*	92-01-01	2.00%	Norwood	87-07-01	4.00%
Gardner*	93-01-01	4.00%	Oak Bluffs	89-01-01	4.00%

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Gardner, Milford, Nantucket and Northampton are listed more than once because they have changed the rate at which they impose the local room occupancy excise.

Local Option Room Occupancy Excise (by effective date)

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown below, which is collected in addition to the state excise rate of 5.7%. The date on which the town adopted the local option is also listed.

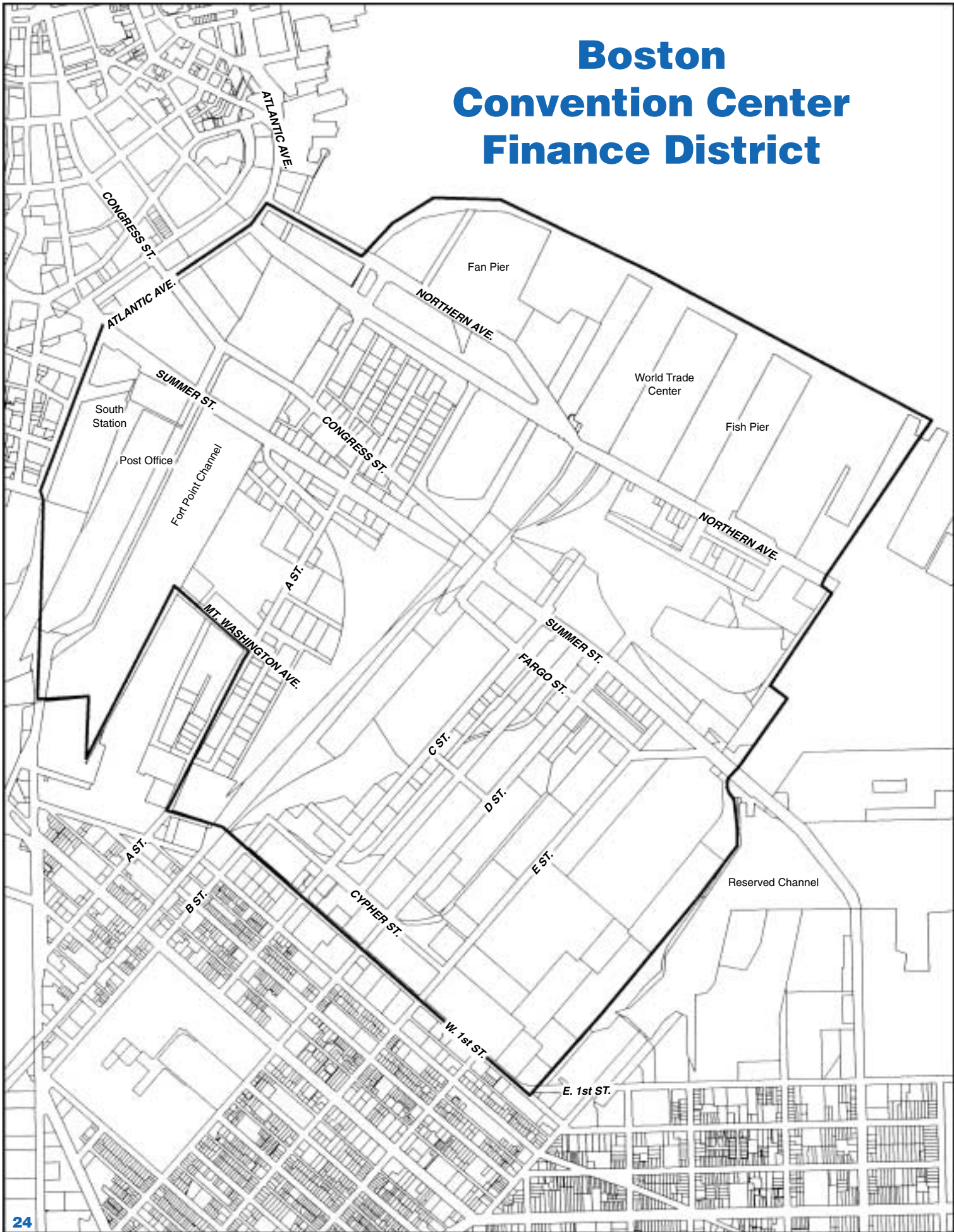
City or town	Effective date (YY-MM-DD)	Tax rate	City or town	Effective date (YY-MM-DD)	Tax rate
Orleans*	87-04-01	2.00%	Sturbridge*	90-07-01	4.00%
Orleans*	88-04-01	4.00%	Sudbury	97-05-01	4.00%
Peabody	86-01-01	4.00%	Sutton	89-01-01	4.00%
Pittsfield	90-07-01	4.00%	Swampscott	89-04-01	4.00%
Plainfield	89-10-01	4.00%	Swansea	92-04-01	4.00%
Plainville	86-10-01	4.00%	Taunton	89-07-01	4.00%
Plymouth	86-04-01	4.00%	Templeton	85-12-01	4.00%
Provincetown*	87-01-01	2.30%	Tewksbury	86-07-01	4.00%
Provincetown*	99-01-01	4.00%	Tisbury	86-10-01	4.00%
Quincy*	01-12-01	1.00%	Townsend	86-07-01	4.00%
Quincy*	02-07-01	2.00%	Truro	85-12-01	4.00%
Quincy*	03-07-01	3.00%	Tyngsborough	90-01-01	4.00%
Quincy*	04-07-01	4.00%	Wakefield	87-07-01	4.00%
Randolph	86-06-01	4.00%	Walpole	87-07-01	4.00%
Raynham	90-10-01	4.00%	Waltham	85-11-01	4.00%
Reading	89-10-01	4.00%	Wareham	86-09-01	4.00%
Revere	86-06-01	4.00%	Watertown	92-10-01	4.00%
Richmond	02-07-01	4.00%	Wellesley	86-07-01	4.00%
Rockland	88-07-01	4.00%	Wellfleet	86-07-01	4.00%
Rockport	89-07-01	4.00%	West Boylston	86-01-01	4.00%
Salem	89-01-01	4.00%	West Springfield	89-04-01	4.00%
Salisbury	88-07-01	4.00%	West Stockbridge	94-04-01	4.00%
Sandwich	86-07-01	4.00%	Westborough	88-07-01	4.00%
Saugus	86-04-01	4.00%	Westfield	86-05-01	4.00%
Seekonk	89-07-01	4.00%	Westford	87-07-01	4.00%
Sharon	86-01-01	4.00%	Westminster	96-04-01	4.00%
Sherborn	89-04-01	4.00%	Westport*	94-07-01	2.00%
Shrewsbury	86-07-01	4.00%	Westport*	95-07-01	4.00%
Somerset	85-12-01	4.00%	Westwood	90-10-01	4.00%
Somerville	86-02-01	4.00%	Weymouth	91-04-01	4.00%
Southampton	86-01-01	4.00%	Whately	89-07-01	4.00%
Southborough	86-04-01	4.00%	Whitman	90-10-01	4.00%
Southbridge	02-01-01	4.00%	Wilbraham	89-07-01	4.00%
Springfield	89-07-01	4.00%	Williamstown	90-10-01	4.00%
Sterling	88-07-01	4.00%	Woburn	85-11-01	4.00%
Stockbridge	96-01-01	4.00%	Worcester	86-04-01	4.00%
Stoughton	92-10-01	4.00%	Worthington	88-07-01	4.00%
Sturbridge*	86-07-01	1.30%	Wrentham	86-08-01	4.00%
Sturbridge*	87-04-01	2.60%	Yarmouth	86-07-01	4.00%

*Orleans, Provincetown, Quincy, Sturbridge and Westport are listed more than once because they have changed the rate at which they impose the local room occupancy excise.

Effective January 1, 1998, for the cities of Boston, Cambridge, Springfield and Worcester and, effective October 1, 2001 for the cities of Chicopee and West Springfield a Convention Center Financing Fee of 2.75% has been imposed. This is collected together with the state and local option taxes on the rental of rooms, in accordance with the following schedule:

City	State tax	Local option tax	Convention Center Financing (CCF) fee	Totals	City	State tax	Local option tax	Convention Center Financing (CCF) fee	Totals
Boston	5.7%	4%	2.75%	12.45%	Springfield	5.7%	4%	2.75%	12.45%
Cambridge	5.7%	4%	2.75%	12.45%	West Springfield	5.7%	4%	2.75%	12.45%
Chicopee	5.7%	4%	2.75%	12.45%	Worcester	5.7%	4%	2.75%	12.45%

Boston Convention Center Finance District



Boston Convention Center Finance District Parcels

Street Name	Street Number	Street Name	Street Number	Street Name	Street Number
A St.	135	C St.	518	Farnsworth St.	12
A St.	169	C St.	**	Farnsworth St.	24
A St.	191	Claflin St.	6	Farnsworth St.	33
A St.	207	Claflin St.	**	Farnsworth St.	34
A St.	211	Congress St.	305	Farnsworth St.	41
A St.	215	Congress St.	308*	Farnsworth St.	44
A St.	227	Congress St.	313	Farnsworth St.	47
A St.	232	Congress St.	320	Farnsworth St.	**
A St.	239	Congress St.	321	Fish Pier Rd.	1
A St.	244	Congress St.	326	Fish Pier Rd.	10
A St.	245	Congress St.	332	Fish Pier Rd.	**
A St.	261	Congress St.	343	Louis St.	**
A St.	284	Congress St.	344	Melcher St.	10
A St.	288	Congress St.	347	Melcher St.	11
A St.	289	Congress St.	348	Melcher St.	19
A St.	289R	Congress St.	354	Melcher St.	29
A St.	309	Congress St.	355	Melcher St.	49
A St.	319	Congress St.	364	Melcher St.	51
A St.	319R	Congress St.	369	Melcher St.	63
A St.	323	Congress St.	374	Midway St.	2
A St.	324	Congress St.	381	Midway St.	16
A St.	326*	Congress St.	**	Midway St.	24
A St.	**	Cypher St.	14	Midway St.	28
Atlantic Ave.	440	Cypher St.	24	Midway St.	34
Atlantic Ave.	474	Cypher St.	**	Midway St.	40
Atlantic Ave.	480	D St.	346	Midway St.	46
Atlantic Ave.	520	D St.	350	Midway St.	50
Atlantic Ave.	556	D St.	370	Midway St.	56
Atlantic Ave.	640	D St.	391	Midway St.	72
Atlantic Ave.	**	D St.	409	Necco Ct.	40
B St.	335	D St.	420	Necco Ct.	50
B St.	365	D St.	437-447	Necco Ct.	60
B St.	**	D St.	442	Necco Ct.	**
Binford St.	6	D St.	451	Northern Ave.	12
Bullock St.	**	D St.	**	Northern Ave.	28
C St.	304	Dorchester Ave.	25	Northern Ave.	65
C St.	325	Dorchester Ave.	**	Northern Ave.	70
C St.	330	E. First St.	**	Northern Ave.	130
C St.	340	E St.	380	Northern Ave.	140
C St.	352	E St.	410	Northern Ave.	145
C St.	360	E St.	420	Northern Ave.	146
C St.	365	E St.	460	Northern Ave.	148
C St.	375	E St.	525	Northern Ave.	149
C St.	400	E St.	560	Northern Ave.	150
C St.	401	F St.	**	Northern Ave.	162
C St.	425	Fargo St.	18	Northern Ave.	164
C St.	445	Fargo St.	21	Northern Ave.	181
C St.	453	Fargo St.	53	Northern Ave.	212
C St.	455	Fargo St.	55	Northern Ave.	242
C St.	463	Fargo St.	57	Northern Ave.	295
C St.	473	Fargo St.	85	Northern Ave.	315
C St.	475	Fargo St.	**	Northern Ave.	325
C St.	483	Farnsworth St.	11	Northern Ave.	**

*This address has more than one parcel identification number assigned to it. To determine which parcels are within the Convention Center Finance District, visit DOR's website at www.mass.gov/dor or call (617) 887-MDOR or toll-free in Massachusetts, 1-800-392-6089.

**Certain parcels on this street have not yet been assigned a street number. To determine which parcels are within the Convention Center Finance District, visit DOR's website at www.mass.gov/dor or call (617) 887-MDOR or toll-free in Massachusetts, 1-800-392-6089.

Boston Convention Center Finance District Parcels (cont'd.)

Street Name	Street Number	Street Name	Street Number	Street Name	Street Number
Pittsburgh St.	12	Summer St.	245	Summer St.	495
Pittsburgh St.	19	Summer St.	253	Summer St.	497
Pittsburgh St.	22	Summer St.	254	Summer St.	499
Pittsburgh St.	25	Summer St.	256	Summer St.	501
Pittsburgh St.	26	Summer St.	262	Summer St.	631
Pittsburgh St.	29	Summer St.	268	Summer St.	645
Pittsburgh St.	30	Summer St.	273	Summer St.	647
Pittsburgh St.	35	Summer St.	274	Summer St.	647A
Pittsburgh St.	36	Summer St.	281	Summer St.	649
Pittsburgh St.	42	Summer St.	285	Summer St.	651
Pittsburgh St.	**	Summer St.	290	Summer St.	660
Private Way	**	Summer St.	300*	Summer St.	**
Ramp St.	10	Summer St.	320	Trilling Way	1
Sleeper St.	11	Summer St.	321	Trilling Way	30
Sleeper St.	15-33	Summer St.	327	Trilling Way	**
Sleeper St.	51	Summer St.	330	W. First St.	184
Sleeper St.	64	Summer St.	332	W. First St.	202
Sleeper St.	88	Summer St.	337	W. First St.	204
Sleeper St.	**	Summer St.	385	W. First St.	218
Stillings St.	5	Summer St.	393	W. First St.	280
Stillings St.	11	Summer St.	415	W. First St.	300
Stillings St.	17	Summer St.	419	W. First St.	370
Stillings St.	23	Summer St.	430	W. First St.	**
Stillings St.	29	Summer St.	450	Wormwood St.	11
Stillings St.	35	Summer St.	481	Wormwood St.	23
Stillings St.	44	Summer St.	485	Wormwood St.	33
Stillings St.	45	Summer St.	489	Wormwood St.	40
Stillings St.	**	Summer St.	494	Wormwood St.	41

*This address has more than one parcel identification number assigned to it. To determine which parcels are within the Convention Center Finance District, visit DOR's website at www.mass.gov/dor or call (617) 887-MDOR or toll-free in Massachusetts, 1-800-392-6089.

**Certain parcels on this street have not yet been assigned a street number. To determine which parcels are within the Convention Center Finance District, visit DOR's website at www.mass.gov/dor or call (617) 887-MDOR or toll-free in Massachusetts, 1-800-392-6089.

Springfield Civic and Convention Center Finance District Addresses

Street Name	Street Number	Street Name	Street Number	Street Name	Street Number
Boland Way	all	E. Columbus Ave.	1600	Main St.	1210 through 1402
Court Square		E. Court St.	22	Market Place	67 through 75
Court St.	34 through 36	Elm St.	15 through 33	Monarch Place	1
Dwight St.	5 through 185	Harrison Ave.	19 through 25	State St.	50 through 159

Business Activity Code Chart

Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales plus all other income. If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110–339900).

Once the principal business activity is determined, enter the six digit code selected from the list below on Form TA-1, line 14.

Agriculture, Forestry, Fishing and Hunting

Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities For Forestry

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Construction

Building, Developing, and General Contracting

- 233110 Land Subdivision & Land Development
- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

Heavy Construction

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

Special Trade Contractors

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg

- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg

- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer and Electronic Product

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

Wholesale Trade

Wholesale Trade, Durable Goods

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Wholesalers
- 421300 Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies Wholesalers

Wholesale Trade, Durable Goods

- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
- 421800 Machinery, Equipment, & Supplies Wholesalers
- 421910 Sporting & Recreational Goods & Supplies Wholesalers
- 421920 Toy & Hobby Goods & Supplies Wholesalers
- 421930 Recyclable Material Wholesalers
- 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
- 421990 Other Miscellaneous Durable Goods Wholesalers

Wholesale Trade, Nondurable Goods

- 422100 Paper & Paper Product Wholesalers
- 422210 Drugs & Druggists' Sundries Wholesalers
- 422300 Apparel, Piece Goods, & Notions Wholesalers
- 422400 Grocery & Related Product Wholesalers
- 422500 Farm Product Raw Material Wholesalers
- 422600 Chemical & Allied Products Wholesalers
- 422700 Petroleum & Petroleum Products Wholesalers
- 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
- 422910 Farm Supplies Wholesalers
- 422920 Book, Periodical, & Newspaper Wholesalers
- 422930 Flower, Nursery Stock, & Florists' Supplies Wholesalers
- 422940 Tobacco & Tobacco Product Wholesalers
- 422950 Paint, Varnish, & Supplies Wholesalers
- 422990 Other Miscellaneous Nondurable Goods Wholesalers

Retail Trade**Motor Vehicle and Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers

- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets and Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing**Air, Rail, and Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-distance
- 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers and Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing and Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information**Publishing Industries**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Database & Directory Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture and Sound Recording Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting and Telecommunications

- 513100 Radio & Television Broadcasting
- 513200 Cable Networks & Program Distribution
- 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)

Information Services and Data Processing Services

- 514100 Information Services (including news syndicates, libraries, & on-line information services)
- 514210 Data Processing Services

Finance and Insurance**Depository Credit Intermediation**

- 522110 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds (Form 1120-RIC)
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts (Form 1120-REIT)
- 525990 Other Financial Vehicles

Real Estate and Rental and Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related to Real Estate

Rental and Leasing Services

- 532100 Automotive Equipment Rental & Leasing
- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

- 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, and Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services

Architectural, Engineering, and Related Services

- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories

Specialized Design Services

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services**Administrative and Support Services**

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement & Reservation Services
- 561600 Investigation & Security Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

- 562000 Waste Management & Remediation Services

Educational Services

- 611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance**Offices of Physicians and Dentists**

- 621111 Offices of Physicians (except mental health specialists)
- 621112 Offices of Physicians, Mental Health Specialists
- 621210 Offices of Dentists

Offices of Other Health Practitioners

- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except Physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

- 621510 Medical & Diagnostic Laboratories

Home Health Care Services

- 621610 Home Health Care Services

Other Ambulatory Health Care Services

- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

- 622000 Hospitals

Nursing and Residential Care Facilities

- 623000 Nursing & Residential Care Facilities

Social Assistance

- 624100 Individual & Family Services
- 624200 Community Food & Housing, & Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Day Care Services

Arts, Entertainment, and Recreation**Performing Arts, Spectator Sports, and Related Industries**

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

- 712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services**Accommodation**

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses

Food Services and Drinking Places

- 722110 Full-Service Restaurants
- 722210 Limited-Service Eating Places
- 722300 Special Food Services (including food service contractors & caterers)
- 722410 Drinking Places (Alcoholic Beverages)

Other Services**Repair and Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except Coin-Operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except Veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations

Resources

Following is a list of forms and schedules that pertain to trustee taxes, as well as publications on various state tax issues. Forms and publications are available by calling DOR's main information lines at (617) 887-MDOR or at 1-800-392-6089 or by visiting DOR's website at www.mass.gov/dor. Documents also are available through DOR's Fax on Demand system. These titles are followed by a fax code. Call (617) 887-1900 using the handset and the keypad on your fax machine and enter the code number indicated for the appropriate document.

Form number	Title/Fax code
Form CCF-PF	Convention Center Financing Surcharge Form — Surcharge for Parking Facilities in Boston, Springfield and Worcester/474
Form CCF-ST	Convention Center Financing Surcharge Form — Surcharge for Sightseeing Tours in Boston/475
Form CCF-VR	Convention Center Financing Surcharge Form — Vehicle Rental Transaction Contract Surcharge for Vehicles Rented in Boston/476
M-2848	Power of Attorney and Declaration of Representative/348 Instructions for Completing Form M-2848/848
M-4	Massachusetts Employee's Withholding Exemption Certificate and Instructions/366
M-4P	Massachusetts Withholding Exemption Certificate for Pension, Annuity and Other Periodic Payments and Nonperiodic Payments and Instructions/367
RO-2CF	Monthly Room Occupancy Return for Boston, Cambridge, Chicopee, Springfield, West Springfield and Worcester/472
ST-3	5% Sales Tax Schedule/403
ST-5	Sales Tax Exempt Purchaser Certificate/404
ST-5C	Contractor's Sales Tax Exempt Purchaser Certificate/405
ST-6	Aircraft, Boat, Recreation or Snow Vehicle — Certificate of Payment of Sales or Use Tax/406
ST-6E	Aircraft or Motorboat Claim of Exemption from Sales or Use Tax/416
ST-7R	Motor Vehicle Certificate of Payment of Sales or Use Tax/407
ST-10	Business Use Tax Return/370

Publication title/Fax code

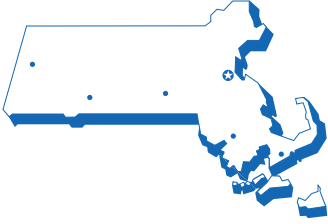
- A Guide to the Department of Revenue: Your Taxpayer Bill of Rights/3005** (22 pages)
- A Guide to Filing Your Massachusetts Income Taxes/3010**
- A Guide to Withholding of Taxes on Wages/3007** (14 pages)
- Should You Be Paying Estimated Taxes?/3008** (4 pages)
- A Guide to Sales and Use Tax/3009** (18 pages)
- A Guide to Sales Tax on Meals/3012** (14 pages)
- Should You Be Paying Use Tax? (4 pages)**
- Information for New Business Owners/5008** (4 pages)
- Household Employment Tax Guide/5009** (12 pages)
- A Guide to Estate Taxes (dates of death prior to 1/1/97)/3011** (14 pages)
- A Guide to Estate Taxes (dates of death on or after 1/1/97)/3013** (10 pages)

Form number	Title/Fax code
ST-11	Individual Use Tax Return/371
ST-12	Exempt Use Certificate/412
ST-12EC	Exempt Container Certificate/395
ST-13	Small Business Energy Exemption Certificate/413
ST-BDR	Claim for Bad Debt Reimbursement/378
ST-BDR-MEALS	Claim for Bad Debt Reimbursement/379
TA-1	Massachusetts Trustee Tax Application for Registration/314
TA-2	Application for Additional Registration/315
TA-3 and TA-4	Supporting Schedules for Forms TA-1 and/or TA-2/1383
Trustee Taxes	General Information/816
WH-PEN	Massachusetts Income Tax Withholding from Taxable Pensions, Annuity and Other Periodic Payments and from Nonperiodic Payments/373
WHPM	Massachusetts Income Tax Withholding System Percentage Methods for Wages/374
WR-1	Employer's Quarterly Report of Wages Paid/317 Instructions for Completing Form WR-1/817
WR-1 Transmitter Report	Wage Reporting Magnetic Media Transmitter Report/318
Instructions for Magnetic Media	Instructions for Filing on Magnetic Media/818
WR-2	Continuation Sheet for Employer's Quarterly Report of Wages Paid/319
TaxTalk	TaxTalk Menu of Topics/4000

Publication title/Fax code

- Small Business Packet** contains registration materials, tax information, sample forms and information from other state agencies. Call DOR at (617) 887-6400.
- Taxpayer Advisory Bulletin** is published quarterly with updates on legislative, legal and Departmental decisions and is available at most libraries or by calling DOR's Publishing Services Office at (617) 626-2800. Copies are also available via fax or the Internet.
- MASSTAX Guide** contains five volumes covering all state taxes and DOR administrative procedures; it is available for purchase through West Group (1-800-328-9352) or for reference at many law libraries and at the State House Library.
- DOR Regulations, Technical Information Releases (TIRs), Directives and Letter Rulings (LRs)** are prepared on general tax issues as well as specific taxpayer inquiries and are published in the MASSTAX Guide or are available by calling DOR's Rulings and Regulations Bureau at (617) 626-3250. Copies are also available via fax or the Internet.
- Circular M Massachusetts Income Tax Withholding Tables/316**

Where to Get Help & Forms



The Customer Service Bureau (CSB) is available to answer your questions about Massachusetts sales/use, meals, room occupancy and withholding taxes. CSB also provides information regarding corporation excise and individual income taxes. If you have any questions about completing the registration forms in this booklet which are not answered in the instructions, please call us or visit www.mass.gov/dor.

Other state and federal agencies are also ready to help you in running your business. Below is a listing describing the type of assistance each offers. We encourage you to take advantage of their services.

For guidance on running your business

Division of Employment and Training

Revenue service information: (617) 626-5075; website: www.detma.org

For assistance in finding employees.

Division of Industrial Accidents

Customer service: (800) 323-3249; website: www.state.ma.us/dia

For information regarding the Massachusetts Workers' Compensation System.

Office of the Attorney General

Division of Fair Labor and Business Practice: (617) 727-2200; website: www.state.ma.us/ag

For Massachusetts wage and hour laws.

U.S. Small Business Administration (SBA)

General information: (617) 565-5590; website: www.sba.gov

Service Corps of Retired Executives (SCORE): (617) 565-5591

Website: www.score.org

SCORE workshop presents advice and suggestions to persons planning new businesses, or those who are looking for assistance in the operation of new businesses.

Economic Development Division: (617) 565-5580

For loan guaranty programs.

U.S. Department of Labor

Wage and Hour Division: (617) 624-6700; website: www.dol.gov

For U.S. wage and hour laws.

Occupational Safety and Health Administration: (617) 565-9860; website: www.osha.gov

For health and safety requirements.

Internal Revenue Service

Tax forms: (800) 829-3676; website: www.irs.ustreas.gov

For Toll-Free Information 1-800-392-6089



DOR telephone numbers in Boston (area code 617)

Corporation excise tax	887-MDOR	Meals and room occupancy taxes	887-MDOR	Withholding tax	887-MDOR
Income tax	887-MDOR	Sales/use tax	887-MDOR	Teletype (TTY)	887-6140

☎ Vision-impaired taxpayers are welcome to make an appointment at any DOR office listed on this page to receive assistance in preparing their tax forms.

☎ Upon request, this publication is available in an alternative format. Please send your requests to: Office of Affirmative Action, PO Box 55488, Boston, MA 02205-5488 or call (617) 626-3410.