



Form ST-9 Instructions for Sales and Use Tax Return

Rev. 3/15

Massachusetts
Department of
Revenue

General Instructions

Who must file Form ST-9?

Every vendor whose sales and use tax liability (exclusive of meals) is reasonably estimated to be over \$1,200 for the calendar year must file Form ST-9 on a monthly basis. If reasonably estimated to be between \$101 and \$1,200 for the calendar year Form ST-9 must be filed on a quarterly basis. If reasonably estimated to be \$100 or less Form ST-9 must be filed on an annual basis.

When should Form ST-9 be filed?

Vendors filing on a monthly basis, return and payment are due on or before the 20th day of the month following the monthly sales tax period.

Vendors filing on a quarterly basis, return and payment are due on or before 20th day of the month following the quarterly sales tax period.

Vendors filing on an annual basis, return and payment are due on or before the 20th day of the month following the annual sales tax period.

Where should Form ST-9 be mailed?

Mail return and payment to: **Massachusetts Department of Revenue, PO Box 419257, Boston, MA 02241-9257.** Make check or money order payable to the Commonwealth of Massachusetts.

The return must report actual sales for the entire period. All taxes due must be paid at that time. Payments and returns received after the due date will be considered timely if they were properly addressed, mailed first-class and show a U.S. Post Office postmark or private delivery service substantiating date mark dated at least two days before the due date. A return must be filed even if no tax is due. Any return indicating "0" tax due must be e-filed through DOR's MassTaxConnect application at mass.gov/masstaxconnect.

What if I have paid over sales tax on an account later determined to be worthless?

Vendors who have paid sales tax on accounts which are later determined to be worthless may file a claim for reimbursement with the Department of Revenue. This claim, made on Form ST-BDR, must be filed on or before the due date (including extension) of your federal income tax return and cover the amount of sales and use tax paid over on accounts determined to be worthless in the prior fiscal year. For more information on this reimbursement, call the Department's Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089.

Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and check the "Amended Return" box. Generally, an amended return must be filed within three years of the date that your original return was filed.

By checking the amended return box, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

What if any information shown on the preprinted form is incorrect?

If any preprinted information on these forms is incorrect, or if you have changed your address, make all the necessary changes or corrections through MassTaxConnect at mass.gov/masstaxconnect, or on the enclosed Form AI-1, Change of Address/Information.

If the changes involve a change of ownership or organization, report this on Form AI-1. Do not use the existing package of tax returns. File an online application for registration by accessing MassTaxConnect at mass.gov/masstaxconnect. The online application will allow you to register as a new business and enable you to file and pay electronically.

What if I need additional information?

Additional information regarding sales and use tax can be found in the Department's "Guide to Sales and Use Tax" which may be obtained by visiting DOR's website at www.mass.gov/dor or by calling the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089.

Line Instructions

Note: An entry must be made in each line. Enter "0," if applicable.

Line 1. Enter the total of all Massachusetts sales, leases and rentals of tangible personal property (including receipts from producing, fabricating, processing, printing or imprinting such property) for cash, credit or on a conditional basis.

Do not include the following in gross sales: (a) cash discounts allowed at time of sales; (b) labor or service charges for the installation of property sold, when separately stated; (c) sales taxes collected from purchasers; (d) transportation charges occurring after sales, when separately stated; (e) federal manufacturer's excise tax on new motor vehicles; (f) trade-in allowances on sales of motor vehicles and trailers by a dealer holding a valid vendor's registration; (g) installment payments received on conditional or credit sales; (h) sales of tickets for ad-

mission to places of amusement and sports; (i) sales of transportation or communication services; (j) professional, insurance or personal service transactions that involve sales which are inconsequential and for which no separate charges are made; and (k) sales of real estate.

Line 2. Enter the total amount of sales for resale, other exempt sales or other adjustments not reported in line 3 or line 4.

Note: Tobacco products wholesalers may not include sales of tobacco products to retailers as exempt sales.

Lines 3 and 4 are for the sales of items becoming part of property sold or used directly in industrial or certain other production.

Line 3. Enter the amount of sales of materials, tools and fuel sold or used directly in industrial or certain other production.

Line 4. Enter the amount of sales of machinery and replacement parts sold or used directly in industrial or certain other production.

Line 5. Add lines 2 through 4. This is the total amount of nontaxable sales you had for this month.

Line 6. Subtract line 5 from line 1. Enter the result here. Not less than "0."

Line 7. Multiply line 6 by .0625.

Line 8. Enter the total purchases subject to use tax. If you have not previously paid a sales tax on tangible property used, consumed or stored in Massachusetts, a use tax of 6.25% of the sales price is due.

Line 9. Multiply line 8 by .0625 (6.25%).

Line 10. Add lines 7 and 9. Enter the result here.

Line 11. Tobacco product retailers only. Enter the total amount of prepaid sales tax that you paid to your supplier on tobacco products (cigarettes, cigars, smoking tobacco, and smokeless tobacco) during the period for which the return is being filed. Retailers who have received a sales tax refund or credit from their supplier for returned tobacco products must deduct that amount from the prepaid sales tax and enter the difference on line 11.

Line 13. Penalties and interest. Penalties are imposed for the late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. Interest is charged on all underpayments and late payments of tax. Call the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089 for the interest rate(s) for a particular quarter(s). Willful evasion of taxes is a felony punishable by a fine of up to \$100,000 (\$500,000 for corporations), or imprisonment of up to five years, or both. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine of up to \$10,000, or imprisonment of up to five years, or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000 (\$500,000 for corporations), or by imprisonment of up to three years, or both. If a corporation or a partnership fails to pay taxes, the person(s) who had the duty to submit those payments on behalf of the corporation or the partnership is personally and individually liable for the amount of the required taxes. Unpaid taxes exceeding \$25,000 for six months or longer are subject to public listing.

Line 14. Add line 12 and line 13 and enter the result in line 14. This is the total amount due/refund.

Note: Overpayments on a previous month's return may not be claimed as a credit on the current return. If a previous month's return was filed with an overpayment on line 14, it will be refunded after DOR review. Requests for prior period refunds resulting from corrections to the tax originally reported must be made by using DOR's MassTaxConnect online application at mass.gov/mass-taxconnect/amend to amend your return.

Sign the return. Make check for the amount of line 14 payable to the Commonwealth of Massachusetts.

Note: You cannot file more than one period on a single return.

Payment record for vendor's sales and use tax returns — 2016

Quarter	1. Gross sales	5. Total nontaxable sales	6. Taxable sales (subtract line 5 from line 1)	8. Use tax purchases	10. Total sales and use tax (add lines 7 and 9)	11. Credit for pre-paid sales tax on tobacco products	14. Total amount due
1st							
2nd							
3rd							
4th							
Totals							

Payment record for vendor's sales and use tax returns — 2016

Month	1. Gross sales	5. Total nontaxable sales	6. Taxable sales (subtract line 5 from line 1)	8. Use tax purchases	10. Total sales and use tax (add lines 7 and 9)	11. Credit for pre-paid sales tax on tobacco products	14. Total amount due
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Totals							