



# Form ST-9 Instructions for Monthly Sales and Use Tax Return

Rev. 9/09

**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.

### When should Form ST-9 be filed?

Form ST-9 must be filed on or before the 20th day of the month following the calendar month indicated on the return. This return must report actual sales for the entire month. 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 Webfile for Business application at [www.mass.gov/dor](http://www.mass.gov/dor).

### 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 Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

### 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 Webfile for Business at [www.mass.gov/dor](http://www.mass.gov/dor), 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 Webfile for Business at [www.mass.gov/dor](http://www.mass.gov/dor). 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](http://www.mass.gov/dor) or by calling the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

### Line by line instructions for Form ST-9

**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. **Note:** Be sure to include in line 1 the sales of alcoholic beverages, including beer, wine, and liquor, sold at retail.

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 admission 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 2A or line 2B.

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

**Line 2A and line 2B** are for the sales of items becoming part of property sold or used directly in industrial or certain other production.

**Line 2A.** Enter the amount of sales of materials, tools and fuel sold or used directly in industrial or certain other production.

**Line 2B.** Enter the amount of sales of machinery and replacement parts sold or used directly in industrial or certain other production.

**Line 3.** Add lines 2, 2A and 2B. This is the total amount of nontaxable sales you had for this month.

**Line 4.** Subtract line 3 from line 1. Enter the result here. Not less than "0."

**Line 5.** 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.

