



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

Rev. 9/09

**Massachusetts  
Department of  
Revenue**

## General Instructions

### Who must file Form ST-9Q?

Every vendor whose sales and use tax liability (exclusive of meals) is reasonably estimated to be between \$101 to \$1,200 for the calendar year must file Form ST-9Q.

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

Form ST-9Q must be filed on or before the 20th day of the month following the close of each calendar quarter. This return must report actual sales for the entire quarter. 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, 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 Mass. at 1-800-392-6089.

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

**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 sport; (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.

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ST-9Q SQ		MASSACHUSETTS DEPARTMENT OF REVENUE QUARTERLY SALES AND USE TAX RETURN IF "0" TAX DUE, RETURN MUST BE FILED ELECTRONICALLY.	
FEDERAL IDENTIFICATION NUMBER		BE SURE THIS RETURN COVERS THE CORRECT PERIOD	FOR QTR. ENDING
IF ANY INFORMATION IS INCORRECT, SEE INSTRUCTIONS.  <input type="checkbox"/> Check if final return and you wish to close your sales tax account.	1. Gross sales		
	2. Sales for resale/exempt sales or other adjustments		
	2A. Sales of materials, tools and fuel		
	2B. Sales of machinery and replacement parts		
	3. Total nontaxable sales (add lines 2, 2A and 2B)		
	4. Taxable sales (subtract line 3 from line 1; not less than zero)		
	5. Use tax purchases		
	6. Total taxable amount (add line 4 and line 5)		
	7. Total taxes (line 6 x .0625)		
	8. Tobacco retailers only: credit for prepaid sales tax on tobacco products		
	9. Subtract line 8 from line 7		
10. Penalties and interest			
11. Total amount due/refund (add line 9 and line 10)			

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Return is due with payment on or before the 20th day of the month following the quarter indicated above. Make check payable to Commonwealth of Mass. Mail to: Mass. Dept. of Revenue, P.O. Box 7043, Boston, MA 02204.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature Title Date

**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 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.

**Line 7.** Multiply line 6 by .0625 (6.25%).

**Line 8. 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 quarter 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 8.

**Line 10. 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 Customer Service Bureau at (617) 887-MDOR or toll-free in Mass-

achusetts 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 11.** Add line 9 and line 10 and enter the result in line 11. This is the Total Amount Due.

**Note:** Overpayments on a previous quarter's return may not be claimed as a credit on the current return. If a previous quarter's return was filed with an overpayment on line 11, it will be refunded after DOR review. Requests for prior period refunds resulting from corrections to the tax originally reported must be made by filing Form CA-6, Application for Abatement/Amended Return. Form CA-6 is available 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.

**Sign the return.** Make check for the amount of line 11 payable to the Commonwealth of Massachusetts. Mail the return and payment to: Massachusetts Department of Revenue, PO Box 7043, Boston, MA 02204-7043. Please use the enclosed preaddressed mailing labels.

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

**Payment record for vendor's sales and use tax returns — 2010**

Quarter	1. Gross sales	3. Total nontaxable sales	4. Taxable sales (subtract line 3 from line 1)	5. Use tax purchases	6. Total taxable amount (add line 4 and line 5)	7. Total taxes (line 6 x .0625)	8. Credit for pre-paid sales tax on tobacco products	Total amount due
1st								
2nd								
3rd								
4th								
<b>Totals</b>								