

**BE SURE TO DETACH VOUCHER WHERE INDICATED.
FAILURE TO DO SO WILL RESULT IN DELAYS
PROCESSING YOUR PAYMENT.**

DETACH HERE

Massachusetts Department of Revenue
ST-9 — Sales and Use Tax Return

File this return online at
mass.gov/masstaxconnect



Account ID number		Tax filing period	1. Gross sales.	
Business name			2. Sales for resale/exempt sales or other adjustments.	
Business address			3. Exempt sales of materials, tools and fuel.	
City/Town	State	Zip	4. Exempt sales of machinery and replacement parts.	
Phone number		E-mail address	5. Total nontaxable sales. Add lines 2 through 4.	
<input type="checkbox"/> Check if amended return (see "Amended Return" in instructions) <input type="checkbox"/> Check if final return and you wish to close your sales and use tax account			6. Total taxable sales. Subtract line 5 from line 1 (not less than "0").	
See instructions for due dates. Mail to Massachusetts DOR, PO Box 419257, Boston, MA 02241-9257.			7. Total sales tax. Multiply line 6 by .0625.	
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.			8. Use tax purchases.	
Signature	Title	Date	9. Total use tax. Multiply line 8 by .0625.	
			10. Total sales and use tax. Add lines 7 and 9.	
			11. Credit for prepaid sales tax on tobacco products (tobacco retailers only).	
			12. Subtract line 11 from line 10.	
			13. Penalties and interest.	
			14. Total amount due or refund. Add lines 12 and 13.	