

INSTRUCTIONS FOR SALES AND USE TAX RETURN – FORM ST-9

Line 1. Gross sales. Enter the sum of all Massachusetts sales, leases, and rentals of tangible personal property.

Line 2. Sales for resale/exempt sales or other adjustments. Enter the amount included in line 1 that represents sales for resale (customer has provided Form ST-4, Resale Certificate), including sales of non-taxable goods or services and other adjustments (customer has provided Form ST-5, Sales Tax Exempt Purchaser Certificate). Do not include amounts entered on lines 3 or 4.

Line 3. Exempt sales of materials, tools, and fuel. Enter the amount included in line 1 that represents sales to customers who have provided Form ST-12, Exempt Use Certificate and checked box 1 or box 2A.

Line 4. Exempt sales of machinery and replacement parts. Enter the amount included in line 1 that represents sales to customers who have provided Form ST-12, Exempt Use Certificate and checked any box in Part 2B.

Line 5. Total nontaxable sales. This is the sum of nontaxable sales in lines 2 through 4.

Line 6. Total taxable sales. This is the difference between gross sales in line 1 and total nontaxable sales in line 5.

Line 7. Total sales tax. This is the product of total taxable sales in line 6 multiplied by the sales tax rate of .0625 (6.25%).

Line 8. Use tax purchases. Enter total purchases subject to use tax in Massachusetts. A use tax is due on the storage, use or other consumption in Massachusetts of tangible personal property purchased from any vendor if a sales tax has not been previously paid.

Line 9. Total use tax. This is the product of use tax in line 8 multiplied by the use tax rate of .0625 (6.25%).

Line 10. Total sales and use tax. This is the total of sales tax in line 7 and use tax in line 9.

Line 11. Credit for pre-paid sales tax on tobacco products. 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 12. Total amount due. This is the difference between total sales and use tax in line 10 and any credit for pre-paid sales tax on tobacco products in line 11.

Line 13. Advance payment (from DOR records). This is the total of all payments made for the tax period before the date the return is filed. It does not include any amount reported in line 11. More information about advance payments can be found on DOR's website [here](#).

Line 14. Amount due after payments and credits. This is the difference between the total amount due in line 12 and any advance payment in line 13.

Line 15. Advance payment penalty. Only for filers subject to the advance payment requirement: Enter the amount of applicable penalty for underpayment of your advance payment. The worksheet for calculation of the advance payment penalty can be found on DOR's website [here](#).

Line 16. Balance due with return. This is the sum of lines 14 and 15. This amount does not include any interest or other penalties that may be due.

Overpayment on Current Return

A negative amount in line 16 indicates an overpayment. DOR will refund any overpayments unless other taxes are owed.