



**Massachusetts Department of Revenue  
Form ST-10  
Business Use Tax Return**

**This return and full payment must be filed on or before April 15 for purchases made in the prior calendar year.**

Name Account ID number

Street address

City/Town State Zip Phone number

Fill in if: Tax filing period (yyyy)

Amended return (see "Amended Return" below)

**Part 1. Computation**

- 1** Total purchases (from Part 2, line 8 on page 2) ..... **1**
- 2** Use tax. Multiply line 1 by .0625 ..... **2**
- 3** Total credit for sales/use tax paid to other states or jurisdictions (from Part 2, line 9 on page 2) ..... **3**
- 4** Balance. Subtract line 3 from line 2. .... **4**
- 5** Penalties. .... **5**
- 6** Interest. .... **6**
- 7** Total amount due. Add lines 4 through 6. .... **7**

**Amended Return**

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

By filling in the amended return oval, 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](http://mass.gov/dor/amend) for additional information about filing an amended return, or filing an application for abatement.

STAPLE CHECK HERE

**Declaration**

**The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.**

Signature Title Date

File this return with payment in full: **Massachusetts Department of Revenue, PO Box 7009, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**

