

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

File this return online at  
[mass.gov/masstaxconnect](https://mass.gov/masstaxconnect)

Account ID number

Tax filing period

Business name

Business address

City/Town

State

Zip

Phone number

E-mail address

Check if amended return (see “Amended Return” in instructions)

Check if final return and you wish to close your sales and use tax account

See instructions for due dates. Mail to Massachusetts DOR, PO Box 419257, Boston, MA 02241-9257.

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

1. Gross sales.

2. Sales for resale/exempt sales or other adjustments.

3. Exempt sales of materials, tools and fuel.

4. Exempt sales of machinery and replacement parts.

5. Total nontaxable sales. Add lines 2 through 4.

6. Total taxable sales. Subtract line 5 from line 1 (not less than “0”).

7. Total sales tax. Multiply line 6 by .0625.

8. Use tax purchases.

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.