### Massachusettts Department of Revenue

**Monthly Sales and Use Tax Return**

**ST-9**

**FEDERAL IDENTIFICATION NUMBER**

**BE SURE THIS RETURN COVERS THE CORRECT PERIOD**

☐ Check here if EFT payment.

**IF ANY INFORMATION IS INCORRECT, SEE INSTRUCTIONS.**

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

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1. **Gross sales**
2. **Sales for resale/exempt sales or other adjustments**
3. **Sales of materials, tools and fuel**
4. **Total non-taxable sales**
   (add lines 2, 2A and 2B)
5. **Taxable sales**
   (subtract line 3 from line 1; not less than zero)
6. **Use tax purchases**
7. **Total taxable amount**
   (add line 4 and line 6)
8. **Total taxes**
   (line 6 \( \times \) .05)
9. **Tobacco retailers only: credit for pre-paid sales tax on tobacco products**
10. **Subtract line 8 from line 7**
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 MONTH INDICATED ABOVE. MAKE CHECK PAYABLE TO COMMONWEALTH OF MASS. MAIL TO: MASS. DEPT. OF REVENUE, PO BOX 7039, BOSTON, MA 02204-7039.**

**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**

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**Note:** Lines 2A and 2B are for the sales of items becoming part of property sold or used directly in industrial or certain other production. These items are not to be used for income deductions.