



Commonwealth of Massachusetts

Department of Revenue

**Handbook
for
Electronic Filing
Meals Tax
for
Multiple Filing Entities**

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General Information

This user's guide is designed to provide submitters, including Business Taxpayers, Professional Tax Preparers, and third party Reporting Agents, with specifications for electronically filing sales tax on meals for **multiple** businesses at the same time. This handbook is **not** recommended for taxpayers who want to file single payments or returns. For those filers Mass. DOR recommends filing electronically on-line using [WebFile for Business](#).

Who Should File

Massachusetts imposes a sales tax on meals sold by or purchased from restaurants or any part of a store considered by Massachusetts law to be a restaurant. The tax is 6.25 percent of the sales price of the meal. Generally, a food product commonly thought of as a grocery item is exempt from the sales tax on meals. More detailed information regarding the sales tax on meals is contained in Regulation [830 CMR 64H.6.5](#): Sales Tax on Meals.

Anyone who sells meals that are subject to sales tax in Massachusetts is a meals tax "vendor." If a liquor license holder operates a restaurant where meals are served, the holder of the license is presumed to be the meals tax vendor, whether the meals are served by the license holder or by a concessionaire. Vendors must add a 6.25 percent sales tax to the selling price of every taxable transaction and collect it from the purchaser. The tax must be separately stated and separately charged on all invoices, bills, displays or contracts except on those solely for alcoholic beverages.

Transmitting Files

Filing multiple returns and/or debit payments electronically can be submitted either through the [WebFile for Business](#) (WFB) website, or by using the DOR's [Secure Shell](#) (SSH) server.

In either case, submitters must register with [WebFile for Business](#), as both methods require authentication. In general, uploading smaller files (under 2mb) is more convenient using the web site. Within Web File for Business, the option to upload a file from the home page can be found under Upload Bulk Files.

Upload Bulk Files

[Upload Bulk Files](#)

Upload W-2 forms, New Hire report, Bank Match and other DOR supported file types.

Follow the instructions on the web page to upload the file for processing.

Choose a File to Upload:

Complete instructions for using SSH to transmit large files (over 2mb), or those wishing to create an automated feed, are beyond the scope of this guide. They can be found in the latest [Bulk E-Filer Registration and Transmission Guide](#)

Confirmation and Error Reporting

Once a file is uploaded via WFB, a confirmation number is assigned. The file also can be tracked by its processing history in Web File for Business.

View Upload History

[View Upload History](#)

Review upload history and status of uploaded files.

Click on the filename to see processing details.

View File Upload History Details

Sample File.txt

Date Logged	Line #	Status Code	Description
5/9/2011 9:03:08 AM	0	001	File uploaded successfully.

Note that bulk files are not processed immediately. Initially the only status will be confirmation that the file was uploaded successfully. Mass DOR may take up to one full business day to completely process incoming files. **It is up to the submitter of the file to check periodically for processing errors.**

Files submitted through SSH are monitored the exact same way as those submitted through the web. However it may take up to an hour before the files submitted through SSH appear in the **File Upload History**.

Bulk File Corrections

Whenever a bulk file containing Sales Tax on Meals receives a processing error due to invalid syntax, or business rules then the error must be corrected by the submitter. Once corrected, the entire file should be re-submitted. Mass DOR will not process partial files.

Abatements / Amended Returns

When a vendor determines that a tax was overpaid or paid on an exempt transaction, in order to receive a refund of the overpaid tax, the vendor must file a Massachusetts Form CA-6 (PDF) – Application for Abatement / Amended Tax Return and attach proper documentation.

Amendments or Abatements can not be submitted by bulk file.

Prerequisite for ACH Debit Payments

Submitters remitting tax payments via ACH Debit must make certain that the bank information (routing number and account number) has been registered on the submitter's profile within [WebFile for Business](#). This process includes a test of the bank information and requires a ten day waiting period. Payments received that do not meet this criteria will not be processed and may result in the tax due being subject to interest and penalties.

In addition, professional tax preparers and third party reporting agents filing on behalf of other taxpayers must use their own bank account when making bulk file ACH debit payments. If a professional tax preparer wants to make a payment directly from a taxpayer's bank account, then the payment must be made via WebFile for Business, but only after submitting a Power of Attorney.

File Type - ASCII Text Format

The following describes the only bulk file format that will be accepted by DOR.

- The total width of each record is 280 characters in length.
- Data must be entered in each field at the exact position in the record layout.
- A carriage return and line feed must appear immediately after the last character of each record.
- The carriage return and line feed character will be placed in position 281 and 282, respectively.
- Do not place more than one carriage return and line feed combination following a record.
- Do not place any other type of delimiters between fields within a record (commas, quotation marks, etc).

Record Descriptions

The file consists of two types of records.

- Each file must have a transmitter record as the first record. The data within the Transmitter record identifies the type of file and the transmitter of the file. Each file must have a minimum of one return/payment record.
- The data within each subsequent detail record identifies a single tax return and/or payment.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed.

Test Files

A submitter may elect to upload a test file by checking off the test file option on the dialogue box at the upload page on [WebFile for Business](#).

Mark this upload as a "Test File"

Files marked "test" will be validated, but not actually processed. To determine the status of a test file, view the file processing history.

To submit a test file via SSH, name the file with the extension **".test"**.

Document Format

Transmitter Record

Position	Field Name	Length	Description
1-6	File Identifier	6	Constant. Enter "MASTXX".
7-12	Total Return Count	6	Total Return Count
13-21	Transmitter FEIN	9	Federal Employer Identification Number of Transmitter
22-51	Transmitter Name	30	Left Justify. Pad with blanks.
52-81	Transmitter Address	30	Left Justify. Pad with blanks.
82-111	Transmitter City	30	Left Justify. Pad with blanks.
112-113	Transmitter State	2	Standard USPS State Abbreviation.
114-118	Transmitter Zip Code	5	Enter Valid ZIP Code.
119-123	Zip Code Extension	5	ZIP Extension. If N/A leave blank.
124-280	Reserved	157	Enter blanks.

Total Characters 280

Return Record

Position	Field Name	Length	Description
1	Record Identifier	1	Enter "M" for Meals Tax.
2-7	Sequence Number	6	6-digit numeric. "000001" identifies first return within file
8-15	Tax Period End Date	8	MMDDYYYY
16-24	Business FEIN	9	Federal Employer Identification Number of Business
25-26	Filing Entity Code	2	Filing Entity Code. This will associate the Business with a Locality
27-56	Business Name	30	Left Justify, fill with blanks
57	Return Record Flag	1	Enter "Y" if Return data is being submitted. Otherwise Enter "N", and leave fields zero.
58-69	Non-Alcohol Receipts	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC"
70-81	Alcohol Receipts	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Example: \$1.01 would be 00000000101 .
82-93	Gross Receipts	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Must equal Alcohol Receipts plus Non-Alcohol Receipts .
94-105	Exempt Meals Total	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Example: \$1.01 would be 00000000101 .
106-117	Total Taxable Receipts	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Must equal Gross Receipts minus Exempt Meals Total . Cannot be negative.
118-123	State Tax Rate	6	Right Justify, zero filled "N.NNNN" Enter 0.0625 for 6.25%
124-135	State Tax Due	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Must equal Total Taxable Receipts multiplied by State Tax Rate .
136-141	Local Tax Rate	6	Right Justify, zero filled "N.NNNN".
142-153	Local Tax Due	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Must equal Total Taxable Receipts multiplied by Local Tax Rate .
154-165	Total Amount Due	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC". Must equal State Tax Due plus Local Tax Due .

166	Payment Record	1	Enter "Y" if Payment data is being submitted. Otherwise Enter "N", and leave fields blank/zero.
167-175	Routing Transit Number	9	9-digit numeric, omit hyphens
176-205	Bank Name	30	Left Justify, fill with blanks
206-223	Bank Account Number	18	Enter 18-digit Numeric Bank Account Number Left Justify, file with blanks.
224-225	Account Type	2	Enter 01 if Checking or 02 if Savings
226-237	Payment Amount	12	12-digit numeric, no commas or decimal Right Justify, zero filled "DDDDDDDDDDCC"
238-245	Settlement Date	8	MMDDYYYY, (see rules below)*
246-280	Reserved	35	Reserved 35 Fill with blanks

Total Characters 280