

## Sales Tax Data By Locality

The numbers in the tab "Data" are compiled from sales tax returns.

Please note that there are certain limitations to the data when broken down into local groupings. A business that operates in more than one location in Massachusetts may file a single sales tax return covering sale at all locations in the state. These sales would all be attributed to the address listed on the return. Additionally, the address on the return may change from one year to the next.

For example, a business has two stores: one in Boston and the other in Cambridge. This business files a single return listing sales from both locations. The address listed on the return is that of Boston location. In this case, all of the sales would be attributed to Boston and none of the sales would be attributed to Cambridge.

Similarly, sales by businesses that are part of a national chain may be filed together under the address of the company headquarter. If this address is out-of-state, then sales from this chain would not appear in any of the local tallies, but would appear as out-of-state.

In addition, to ensure the confidentiality of taxpayer-specific information, towns from which no more than 5 taxpayers filed sales tax return in a given year are not listed separately. Instead they are combined and reported as "Small Towns Combined".

Numbers are preliminary and subject to change. To mitigate the impact of COVID-19 on taxpayers, the Commonwealth extended the filing and payment deadlines for some tax filers (see below). Numbers in this report will be updated accordingly.

## Filing and payment due date extensions

### ***Extensions for filing returns and making payments for room occupancy excise and sales and use taxes (including meals tax and local option)***

For returns and payments originally due on March 20, 2020 through June 1, 2021, the monthly remittance of sales tax, meals tax, and room occupancy excise tax was suspended for vendors and operators with a cumulative tax liability of less than \$150,000 for the twelve-month period ending February 29, 2020. These payments and returns are now due on October 30, 2021.

### ***Penalty Waiver for those with over \$150,000 of cumulative liability***

For meals tax vendors and room occupancy operators with a cumulative tax liability of \$150,000 or more for the twelve-month period ending February 29, 2020, the Department of Revenue announced penalty waivers for returns and payments due March 2020 through April 2021. However, interest will continue to accrue on unpaid balances.











**Calendar Year 2021**

Town Code and Name	Number of Filers	Monthly Tax Liability (\$)											
		January	February	March	April	May	June	July	August	September	October	November	December
(300) Truro	37	\$29,662	\$21,685	\$37,795									
(301) Tyngsborough	116	\$479,204	\$473,924	\$733,055									
(303) Upton	70	\$62,778	\$59,552	\$66,912									
(304) Uxbridge	134	\$144,608	\$115,771	\$124,518									
(305) Wakefield	292	\$750,290	\$745,169	\$853,167									
(306) Wales	12	\$1,760	\$1,646	\$2,299									
(307) Walpole	203	\$602,332	\$547,034	\$620,370									
(308) Waltham	585	\$3,318,317	\$2,996,173	\$3,351,836									
(309) Ware	73	\$600,824	\$584,553	\$855,825									
(310) Wareham	189	\$242,118	\$237,765	\$319,837									
(311) Warren	30	\$9,447	\$5,599	\$6,854									
(312) Warwick	6	\$0	\$0	\$2									
(314) Watertown	293	\$1,959,642	\$1,790,133	\$2,345,047									
(315) Wayland	107	\$98,221	\$113,836	\$210,345									
(316) Webster	100	\$168,038	\$164,687	\$205,722									
(317) Wellesley	280	\$445,102	\$488,558	\$480,190									
(318) Wellfleet	74	\$38,654	\$50,103	\$43,488									
(319) Wendell	7	\$878	\$722	\$686									
(320) Wenham	33	\$23,612	\$32,311	\$22,423									
(321) West Boylston	89	\$78,023	\$75,303	\$104,186									
(322) West Bridgewater	130	\$332,261	\$316,469	\$439,879									
(323) West Brookfield	38	\$17,460	\$10,202	\$12,242									
(324) West Newbury	21	\$7,806	\$10,914	\$11,403									
(325) West Springfield	391	\$4,169,717	\$3,896,491	\$4,928,133									
(326) West Stockbridge	27	\$12,864	\$10,479	\$13,114									
(327) West Tisbury	48	\$66,545	\$38,661	\$62,370									
(328) Westborough	240	\$647,327	\$729,589	\$674,884									
(329) Westfield	324	\$429,366	\$422,907	\$525,212									
(330) Westford	191	\$605,288	\$327,965	\$582,035									
(331) Westhampton	21	\$11,286	\$12,839	\$11,609									
(332) Westminster	53	\$349,321	\$325,064	\$421,667									
(333) Weston	65	\$45,573	\$73,967	\$72,243									
(334) Westport	195	\$355,858	\$271,776	\$370,110									
(335) Westwood	111	\$285,555	\$272,571	\$401,250									
(336) Weymouth	348	\$692,730	\$713,240	\$888,888									
(337) Whately	23	\$9,797	\$6,312	\$22,402									
(338) Whitman	100	\$179,004	\$151,035	\$209,334									
(339) Wilbraham	120	\$153,977	\$140,474	\$208,738									
(340) Williamsburg	47	\$48,463	\$44,179	\$63,247									
(341) Williamstown	75	\$35,407	\$31,564	\$41,077									
(342) Wilmington	239	\$1,584,717	\$1,366,703	\$1,703,727									
(343) Winchendon	55	\$163,524	\$141,234	\$175,515									
(344) Winchester	126	\$206,024	\$238,520	\$272,710									
(345) Windsor	8	\$1,340	\$739	\$930									
(346) Winthrop	87	\$44,910	\$46,998	\$50,023									
(347) Woburn	623	\$4,195,305	\$3,388,171	\$4,641,716									
(348) Worcester	1,063	\$4,816,434	\$5,537,816	\$7,008,731									
(349) Worthington	22	\$1,096	\$980	\$2,261									
(350) Wrentham	133	\$357,514	\$322,106	\$527,508									
(351) Yarmouth	261	\$359,480	\$324,586	\$456,731									
(401) USA:Fort Devens	26	\$123,800	\$145,642	\$183,482									
(800) Small Towns Combined (*)	59	\$5,187	\$6,247	\$19,422									
(900) Out of State	26,842	\$183,495,704	\$156,469,206	\$202,277,497									
All	80,048	\$418,780,873	\$375,512,908	\$474,595,521									

(\*) Towns with not more than 5 filers are combined.

Notes:  
 1. Numbers are preliminary and subject to change. To mitigate the impact of COVID-19 on taxpayers, the Commonwealth extended the filing and payment deadlines for some tax filers (see the tab "Disclaimer"). Numbers in this report will be updated accordingly.

**Calendar Year 2021**

Town Code and Name	Number of Filers	Monthly Tax Liability (\$)											
		January	February	March	April	May	June	July	August	September	October	November	December

2. Numbers in this report may differ from other DOR reports mostly due to timing and some fund reallocations, etc.  
Data Source: DOR