



# Form 180

## Instructions for Tax Return of Certain Corporations, Associations and Organizations Engaged in the Sale of Alcoholic Beverages

**Massachusetts**  
**Department of**  
**Revenue**

### General Instructions

#### Who must file Form 180?

This form is solely for the use of corporations, associations or organizations which are licensed by any city or town in the Commonwealth to sell alcoholic beverages, as defined in MGL Ch. 138, Section 1, except those corporations subject to taxation under the provisions of MGL Ch. 63 and chartered veteran's organizations maintaining quarters for the exclusive use of their members. In addition to the license fees otherwise provided, such corporations, associations or organizations shall be liable for, and pay annually to the Commonwealth, an excise on the gross receipts from the sale of alcoholic beverages under such license, and received during the preceding calendar year. The estimated payment provisions of Chapter 62B do not apply.

**Note:** Corporations organized under Chapter 180 of the Massachusetts General Laws that are not exempt under Section 501 of the U.S. Internal Revenue Code are subject to taxation under Chapter 63. If the corporation is not exempt under Section 501 of the U.S. IRC, do not use Form 180. File instead a regular corporation excise return, Form 355.

#### When should Form 180 be filed?

Form 180 is due annually on or before April 15 of the following year.

#### Amended Return

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

By checking the amended return box, 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.

### Line Instructions

#### Line 1

Enter the gross receipts for the year. "Gross receipts," as defined in MGL Ch. 63A, are the total proceeds from the sale of any drink of alcoholic nature or content sold without any deduction therefrom on account of costs or expenses. See Letter Ruling 94-4 for more information.

#### Lines 4 and 5

**Penalties and interest.** Penalties are imposed for late filing of a return and late payment on a return. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. Interest is charged on underpayments and late payments of tax. Call the Contact Center Bureau at (617) 887-6367 for the interest rate(s) for a particular quarter(s). Willful evasion of taxes is a felony punishable by a fine of up to \$100,000 (\$500,000 for corporations), or imprisonment of up to five years, or both. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine of up to \$10,000, or imprisonment of up to five years, or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000 (\$500,000 for corporations), or by imprisonment of up to three years, or both. If a corporation or a partnership fails to pay taxes, the person, or persons, who had the duty to submit those payments on behalf of the corporation or the partnership is personally and individually liable for the amount of the required taxes. Unpaid taxes exceeding \$25,000 for six months or longer are subject to public listing.

#### Sign the return

Make a payment for the amount in line 6 payable to the Commonwealth of Massachusetts. Mail return and payment to **Massachusetts Department of Revenue, PO Box 419270, Boston, MA 02241-9270**. Do not staple, pin or damage the form.

DETACH HERE

Massachusetts Department of Revenue

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Account ID number	Tax filing period	1. Gross receipts.	
		2. Tax rate.	.0057
Business name		3. Tax due. Multiply line 1 by line 2.	
Business address		4. Penalties.	
City/Town	State      Zip	5. Interest.	
Phone number	E-mail address	6. Total amount due. Add lines 3 through 5.	
<input type="checkbox"/> Check if amended return (see "Amended Return" in instructions) <input type="checkbox"/> Check if final return and you wish to close your account			
<small>See instructions for due dates. Mail to Massachusetts DOR, PO Box 419270, Boston, MA 02241-9270.          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.</small>			
Signature		Title	Date