

INSTRUCTIONS FOR MARIJUANA RETAIL TAXES RETURN – FORM MRT

Line 1. Gross sales. Enter the total amount of sales of marijuana.

Line 2. Sales for resale/exempt sales. Enter the amount included in line 1 that represents sales for resale and other exempt sales including exempt sales of marijuana. See [830 CMR 64N.1.1 Marijuana Retail Taxes](#).

Line 3. Total taxable sales. This is the difference between gross sales in line 1 and total nontaxable sales in line 2.

Line 4. Marijuana excise due. This is the product of total taxable sales in line 3 multiplied by the marijuana excise rate of 0.1075 (10.75%).

Line 5. State sales tax due on marijuana. This is the product of taxable sales in line 3 multiplied by the state sales tax rate of .0625 (6.25%).

Line 6. Local tax due on marijuana. This is the product of taxable sales in line 3 multiplied by the applicable local tax rate on marijuana. Vendors that operate in certain cities and towns may be subject to a local tax on marijuana. A list of cities/towns that have adopted the local tax can be found on DOR's website [here](#).

Line 7. Total amount due. This is the sum of lines 4 through 6.

Line 8. Advance payment (from DOR records). This is the total of all payments made for the tax period before the date the return is filed. More information about advance payments can be found on DOR's website [here](#).

Line 9. Amount due after previous payments. This is the difference between the total amount due in line 7 and any advance payment in line 8.

Line 10. Advance payment penalty. Only for filers subject to the advance payment requirement: Enter the amount of applicable penalty for underpayment of your advance payment. The worksheet for calculation of the advance payment penalty can be found on DOR's website [here](#).

Line 11. Balance due with return. This is the sum of the amount due after previous payments on line 9 and any self-assessed advance payment penalty on line 10.

Overpayment on current return

A negative amount in line 11 indicates an overpayment. Overpayments will not be refunded. If you have overpaid, contact DOR's Cannabis line at 617-887-6665 for assistance.