



**Massachusetts Department of Revenue
Form ST-10
Business Use Tax Return**

This return and full payment must be filed on or before April 15 for purchases made in the prior calendar year.

Name		Account ID number	
Street address			
City/Town	State	Zip	Phone number
Fill in if: <input type="radio"/> Amended return (see "Amended Return" below)			Tax filing period (yyyy)

Part 1. Computation

1 Total purchases (from Part 2, line 8 on page 2)	1	<input type="text"/>
2 Use tax. Multiply line 1 by .0625	2	<input type="text"/>
3 Total credit for sales/use tax paid to other states or jurisdictions (from Part 2, line 9 on page 2)	3	<input type="text"/>
4 Balance. Subtract line 3 from line 2.	4	<input type="text"/>
5 Penalties.	5	<input type="text"/>
6 Interest.	6	<input type="text"/>
7 Total amount due. Add lines 4 through 6.	7	<input type="text"/>

Amended Return

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

By filling in the amended return oval, 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 for additional information about filing an amended return, or filing an application for abatement.

STAPLE CHECK HERE

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Signature	Title	Date
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File this return with payment in full: **Massachusetts Department of Revenue, PO Box 7009, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**

