

## INSTRUCTIONS FOR MARKETPLACE FACILITATOR RETURN - FORM ST-9MP

**Direct sales and facilitated sales.** For the purpose of completing this return, “direct sales” are sales made by you, the vendor, on your own behalf. “Facilitated sales” are sales you made on behalf of another vendor or remote retailer. More information on direct sales and facilitated sales can be found on DOR’s website [here](#).

**Line 1a. Direct gross sales.** Enter the amount of direct gross sales or rentals of tangible personal property.

**Line 1b. Facilitated gross sales.** Enter the amount of facilitated gross sales or rentals of tangible personal property.

**Line 2a. Direct sales for resale/exempt sale or other adjustments.** Enter the amount included in line 1a that represents direct sales for resale (customer has provided Form ST-4, Resale Certificate); plus sales of non-taxable goods or services and other adjustments (customer has provided Form ST-5, Sales Tax Exempt Purchaser Certificate).

**Line 2b. Facilitated sales for resale/exempt sale or other adjustments.** Enter the amount included in line 1b that represents facilitated sales for resale (customer has provided Form ST-4, Resale Certificate); plus sales of non-taxable goods or services and other adjustments (customer has provided Form ST-5, Sales Tax Exempt Purchaser Certificate).

**Line 3a. Direct exempt sales of materials, tools and fuel.** Enter the amount included in line 1a that represents direct exempt sales of materials, tools and fuel to customers who have provided Form ST-12, Exempt Use Certificate and checked box 1 or box 2A.

**Line 3b. Facilitated exempt sales of materials, tools and fuel.** Enter the amount included in line 1b that represents facilitated exempt sales of materials, tools and fuel to customers who have provided Form ST-12, Exempt Use Certificate and checked box 1 or box 2A.

**Line 4a. Direct exempt sales of machinery and replacement parts.** Enter the amount included in line 1a that represents direct exempt sales of machinery and replacement parts to customers who have provided Form ST-12, Exempt Use Certificate and checked any box in 2b.

**Line 4b. Facilitated exempt sales of machinery and replacement parts.** Enter the amount included in line 1b that represents facilitated exempt sales of machinery and replacement parts to customers who have provided Form ST-12, Exempt Use Certificate and checked any box in 2b.

**Line 5a. Direct total nontaxable sales.** This is the sum of direct nontaxable sales in lines 2a through 4a.

**Line 5b. Facilitated total nontaxable sales.** This is the sum of facilitated nontaxable sales in lines 2b through 4b.

**Line 6a. Direct total taxable sales.** This is the difference between direct gross sales in line 1a and direct total nontaxable sales in line 5a.

**Line 6b. Facilitated total taxable sales.** This is the difference between facilitated gross sales in line 1b and facilitated total nontaxable sales in line 5b.

**Line 7a. Direct total sales tax.** This is the product of direct total taxable sales in line 6a multiplied by the sales tax rate of .0625 (6.25%).

**Line 7b. Facilitated total sales tax.** This is the product of facilitated total taxable sales in line 6b multiplied by the sales tax rate of .0625 (6.25%).

**Line 8a. Direct use tax purchases.** Enter the amount of direct use tax purchases. A use tax is due on the storage, use or other consumption in Massachusetts of tangible personal property purchased from any vendor if a sales tax has not been previously paid.

**Line 8b. Facilitated use tax purchases.** Leave this line blank.

**Line 9a. Direct total use tax.** This is the product of direct use tax purchases in line 8a multiplied by the use tax rate of .0625 (6.25%).

**Line 9b. Facilitated total use tax.** Leave this line blank.

**Line 10a. Direct total sales and use tax.** This is the sum of direct total sales tax in line 7a and direct total use tax in line 9a.

**Line 10b. Facilitated total sales and use tax.** This is the amount of facilitated total sales tax in line 7b.

**Line 11a. Direct credit for pre-paid sales tax on tobacco products.** Tobacco product retailers only. Enter the total amount of direct prepaid sales tax that you paid to your supplier on tobacco products (cigarettes, cigars, smoking tobacco, and smokeless tobacco) during the period for which the return is being filed. Retailers who have received a sales tax refund or credit from their supplier for returned tobacco products must deduct that amount from the direct prepaid sales tax and enter the difference on line 11a.

**Line 11b. Facilitated credit for pre-paid sales tax on tobacco products.** Leave this line blank.

**Line 12a. Direct total sales/use tax.** This is the sum of direct total sales and use tax in line 10a and direct credit for pre-paid sales tax on tobacco products in line 11a.

**Line 12b. Facilitated total sales tax.** This is the amount of facilitated total sales tax in line 10b.

**Line 13. Total amount due for direct and facilitated sales.** This is the sum of direct total sales/use tax in line 12a and facilitated total sales tax in line 12b.

**Line 14. 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 15. Amount due after previous payments and credits.** This is the difference between the total amount due on line 13 and any advance payment on line 14.

**Line 16. 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 17. Balance due with return.** This is the sum of the amount due after previous payments on line 15 and any self-assessed advance payment penalty on line 16. This amount does not include any interest or other penalties that may be due.

**Overpayment on Current Return**

A negative amount in line 17 indicates an overpayment. DOR will refund any overpayments unless other taxes are owed.