

INSTRUCTIONS FOR MEALS TAX RETURN – FORM ST-MAB-4

Point of Sales system. Select the type of Point of Sales (POS) system you are using from the drop-down list. If your POS System is not included on the list, select “Not Listed POS System.” If you use a cash register, select “Cash Register (manual system).” If you do not use a POS system or cash register, select “None.” Failure to make a selection will prevent the processing of your tax return. A complete list of POS options can be found on DOR’s website [here](#).

Bulk filers must enter a listed option.

Line 1a. Cash sales of meals. Enter the amount of cash sales for meals (food and beverages, including alcoholic beverages) in line 1a. For more information about what to include in cash sales see FAQs

Line 1b. Credit sales of meals. Enter the amount of credit sales of meals (food and beverages, including alcoholic beverages) in line 1b. For more information about what to include in credit sales see FAQs

Line 1. Gross sales of meals. This is the sum of the cash sales of meals on line 1a and the credit sales of meals on line 1b.

Line 2. Total charged for tax-exempt meals. Enter the amount included in line 1 that represents the total charged for tax-exempt meals.

Line 3. Total taxable sales. This is the difference of the total tax-exempt meals on line 2 subtracted from the gross sales of meals on line 1.

Line 4. State tax due This is the product of taxable sales in line 3 multiplied by the state sales tax rate of .0625 (6.25%).

Line 5. Local tax due. This is the product of taxable sales in line 3 multiplied by the local sales tax rate of .0075 (.75%). For a list of cities/towns that have adopted the Local Option, refer to the [Local Option Meals Tax Rate Table](#) on DOR’s website.

Line 6. Total amount due. This is the sum of the state tax due on line 4 and any local tax due on line 5.

Line 7. 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 8. Amount due after previous payments. This is the difference of the advance payment on line 7 subtracted from the total amount due on line 6.

Line 9. 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 10. Balance due with return. This is the sum of the amount due after previous payments on line 8 and any self-assessed advance payment penalty on line 9.

Overpayment on Current Return

A negative amount in line 10 indicates an overpayment. DOR will refund any overpayments unless other taxes are owed.