

## INSTRUCTIONS FOR SALES TAX ON SERVICES RETURN – FORM STS

**Line 1. Gross sales of services.** 1. Enter the sum of all Massachusetts sales of telecommunications services during the filing period.

**Line 2. Sales for resale/exempt sales or other adjustments.** Enter the amount included in line 1 that represents sales of telecommunications services for resale (customer has provided a Form ST-4, Resale Certificate) or other exemption (customer has provided a Form ST-5 or ST-12).

**Line 3. Taxable sales.** This is the difference between gross sales of services in line 1 and total nontaxable sales in line 2.

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

**Line 5. Use tax purchases.** Enter total purchases subject to use tax in Massachusetts. 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 6. Use tax.** This is the product of use tax in line 5 multiplied by the use tax rate of .0625 (6.25%).

**Line 7. Total sales and use tax.** This is the total of sales tax in line 4 and use tax in line 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. DOR will refund any overpayments unless other taxes are owed.