

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.