



Massachusetts Department of Revenue

Bulk Filing Meals Tax Returns & Payments
(updated 01/01/2022)

General Information

This user's guide is designed to provide submitters with specifications and requirements for electronically filing multiple Massachusetts meals returns and/or ACH debit payments. This handbook is not recommended for individuals who want to file single returns. For those individuals, it is recommended to file electronically directly online using MassTaxConnect.

Please note that filers who are already remitting payments electronically through ACH credit may continue to do so. However, regardless of payment method, a return must be filed. Also note that submitting returns and/or payments electronically by any means does not affect due dates or filing frequencies, which still must comply with Massachusetts tax guidelines.

Filing multiple meals returns and/or debit payments electronically will be submitted through MassTaxConnect. This will allow businesses to submit bulk files securely over the Internet to the Massachusetts Department of Revenue. Submitters remitting tax payments via ACH Debit must make certain that the bank information (RTN & account number) has been registered on the user's profile on the MassTaxConnect application.

Who Should File

Massachusetts imposes a sales tax on meals sold by or purchased from restaurants or any part of a store considered by Massachusetts law to be a restaurant. Generally, a food product commonly thought of as a grocery item is exempt from the sales tax on meals. More detailed information regarding the sales tax on meals is contained in Regulation 830 CMR 64H.6.5: Sales Tax on Meals. Anyone who sells meals that are subject to sales tax in Massachusetts is a meals tax "vendor." If a liquor license holder operates a restaurant where meals are served, the holder of the license is presumed to be the meals tax vendor, whether the meals are served by the license holder or by a concessionaire. The tax must be separately stated and separately charged on all invoices, bills, displays, or contracts except on those solely for alcoholic beverages.

Making Advance Payments

This file format accommodates filing both payments and returns. These can be filed together or separately, by making use of the Y/N Flags within the file as follows:

To make advance payments for meals tax, you should set the return flag (at position 57) to "N", and set the payment flag (at position 264) to "Y" for each location. The payment will be processed, and the return values will be ignored.

To file the monthly return for meals tax, you should set the return flag (at position 57) to "Y", and set the payment flag (at position 264) to "Y" if making a payment for the remaining amount due. Otherwise Payment would be "N". The values of the return should reflect the entire period as usual.

If any changes or adjustments need to be made to the return after it has been submitted, they can also be submitted using this file format. But the changes will only be accepted if the amended return flag (at position 358) is set to "Y". If you accidentally send a monthly return along with an advance payment before the period end date, this would be the way to remedy the situation.

ASCII Text Format

Files must be submitted in ACSII text format. The file consists of two types of records:

- Each file must have a **header record** as the first record. The data within the header record identifies the type of file and the transmitter of the file.
- Each file must have a minimum of one return or payment record.
- The data within each subsequent detail record identifies a single tax return and/or payment.

The total width of each record is 378 characters in length. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. The carriage return and line feed character will be placed in position 379 and 380, respectively. Do not place more than one carriage return and line feed combination following a record. Do not place any other type of delimiters between fields within a record (commas, quotation marks, and etc.).

The data within each detail record identifies the taxpayer's information:

- The taxpayer's primary identification number.
- Business information. Tax liability.
- Payment data, if applicable.

Multiple detail records are given a sequence number; the sequence number field is used to identify a particular record within a file.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed. Do not use punctuation in any fields.

Instructions for uploading a bulk file

Once you are logged into MassTaxConnect, find the **I Want To...** section located at the top right corner of the page. You will find the option to **Submit a Bulk Meals File**. Note that you may first have to click the **Show More Options** hyperlink.

Follow the instructions to complete the bulk filing process.

There are two rounds of file validation. The first round occurs during the attachment process. Files are scrutinized on the attachment process to reduce the chance of errors before processing. The second round occurs after the submission of the request during the Department of Revenue's nightly system processing.

MassTaxConnect will perform an initial validation on the file through its attachment process. If errors are found, they will be displayed in a list found on the **Errors** tab. You are then required to correct all errors before MassTaxConnect will allow the file to be submitted.

Examples of errors that may occur can be found in the appendix section of this document.

You will be allowed to submit the bulk filing request for files that have passed the initial validation. During the Department of Revenue's nightly system processing, the files will be sent through a second round of validation. If any errors are found during this round, an eMessage will be sent to your MassTaxConnect account. The eMessage will contain a text file attachment of the records that failed along with a short description of the error in the detail record.

MassTaxConnect will allow up to two files to be submitted in one request, none of which can be

larger than 5 megabytes.

Test Files

Test files are not permitted in MassTaxConnect. Although test files are not permitted, most of the file errors can be found through the attachment process. In this situation, do not submit the bulk filing request. The files submitted through the bulk filing request will be treated as live data.

Amended Returns/Final Returns

When uploading a bulk file, you will have the ability to amend a previously filed return. You may also mark a return as a final return if you are ceasing your account. The text file layout below will tell you where and how you will need to mark the file for it to be considered amended.

| Header Record | | | |
|-------------------------|----------------------|---------------|---|
| Location | Field Name | Length | Description of Fields |
| 1-6 | File Identifier | 6 | Enter "MAST22" for files with tax periods on or after 01/01/2022 (For files with tax periods prior to 01/01/2022 use the old format) |
| 7-12 | Total Return Count | 6 | 6-digit numeric, omit hyphens & commas; enter the total number of returns (detail records) reported within the file |
| 13-21 | Transmitter FEIN/SSN | 9 | Federal Employer Identification Number (FEIN) or Social Security Number (SSN) of transmitter |
| 22-51 | Transmitter Name | 30 | Left justify, fill with blanks |
| 52-81 | Transmitter Address | 30 | Left justify, fill with blanks |
| 82-111 | Transmitter City | 30 | Left justify, fill with blanks |
| 112-113 | Transmitter State | 2 | Use standard FIPS postal abbreviations |
| 114-118 | Transmitter Zip Code | 5 | Enter valid Zip Code |
| 119-123 | Zip Code Extension | 5 | Enter Zip Extension, If N/A leave blank |
| 124-378 | Reserved | 255 | Enter blanks |
| Total Characters | | 378 | |

| Detail Record | | | |
|----------------------|-----------------------|---------------|---|
| Location | Field Name | Length | Description of Fields |
| 1 | Record Identifier | 1 | Enter "M" for meals tax |
| 2-7 | Sequence Number | 6 | 6-digit numeric, omit hyphens & commas "000001" identifies first return within file |
| 8-15 | Tax Period End Date | 8 | MMDDYYYY |
| 16-24 | Business FEIN/SSN | 9 | Federal Employer Identification Number (FEIN) or Social Security Number (SSN) of business |
| 25-26 | Filing Entity Code | 2 | Please provide the Filing Entity Code or enter your Account ID in the designated field below |
| 27-56 | Business Name | 30 | Left justify, fill with blanks |
| 57 | Return Record Flag | 1 | Enter "Y" if return information is present; otherwise, enter "N" |
| 58-107 | Name of POS System | 50 | Left justify, fill with blanks |
| 108-119 | Cash Sales of Meals | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDDDCC" |
| 120-131 | Credit Sales of Meals | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDDDCC" |
| 132-143 | Gross Sales of Meals | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDDDCC" Must equal Cash Sales of Meals plus Credit Sales of Meals |
| 144-155 | Exempt Meals Total | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDDDCC" |
| 156-167 | Total Taxable Sales | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDDDCC" Must equal Gross Sales minus Exempt Meals Total |
| 168-173 | State Tax Rate | 6 | Right justify, zero filled "NNNNNN" Example: enter 006250 for 6.25% |

| | | | |
|---------|-----------------------------|----|---|
| 174-185 | State Tax Due | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" Must equal Total Taxable Sales multiplied by State Tax Rate |
| 186-191 | Local Tax Rate | 6 | Right justify, zero filled "NNNNNN" Example: enter 000750 for .75% |
| 192-203 | Local Tax Due | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" Must equal Total Taxable Sales multiplied by Local Tax Rate |
| 204-215 | Total Amount Due | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" Must equal State Tax Due plus Local Tax Due |
| 216-227 | Advanced Payment | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" |
| 228-239 | Due After Previous Payments | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" Must equal Total Amount Due minus Advanced Payment |
| 240-251 | Advanced Payment Penalty | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" |
| 252-263 | Balance Due | 12 | 12-digit numeric, no commas, hyphens or decimals Right justify, zero filled "DDDDDDDDDDCC" Must equal Due After Previous Payments plus Adv Payment Penalty |
| 264 | Payment Record | 1 | Enter "Y" if Payment information is present; otherwise, enter "N" |
| 265-273 | Routing Transit Number | 9 | 9-digit numeric, omit hyphens |
| 274-303 | Bank Name | 30 | Left justify, fill with blanks |
| 304-321 | Bank Account Number | 18 | Enter a numeric Bank Account Number Left justify, fill with blanks |
| 322-323 | Account Type | 2 | Enter 01 if Checking or 02 if Savings |

| | | | |
|-------------------------|-----------------|------------|---|
| 324-335 | Payment Amount | 12 | 12-digit numeric, no commas or decimals Right justify, zero filled "DDDDDDDDDDDDCC" |
| 336-343 | Settlement Date | 8 | MMDDYYYY (If the settlement date is empty, then it will be treated as the current date) |
| 344-357 | Account ID | 14 | Omit hyphens Required when the Filing Entity Code is left blank. Example: MLS12345678009 for MLS-12345678-009 |
| 358 | Amended | 1 | Enter "Y" if amended; otherwise, enter "N" |
| 359 | Final Return | 1 | Enter "Y" if final return; otherwise, enter "N" |
| 360-378 | Reserved | 19 | Fill with blanks |
| Total Characters | | 378 | |

Appendix

Errors Received Through the Attachment Process

- File Level
 - The file is empty.
 - Incorrect extension. The extension .txt is the only permitted file extension.
 - The file is larger than 5 MB.
 - More than 2 files are not allowed.
 - Duplicate file exists in the attachment list.
- Record Level
 - The file contains an invalid file identifier.
 - The file contains an invalid record length.
 - The file does not contain detail records.
 - The file does not contain a payment or return.
 - The file contains an empty line.
 - The transmitter's FEIN/SSN does not match with the FEIN/SSN of the web username.
 - The business FEIN/SSN (detail record) does not match with the transmitter FEIN/SSN (header record.)
 - Invalid meals account ID. The meals account ID must be associated with the business FEIN/SSN.
 - Invalid filing period.
 - Returns
 - Duplicate return record. A duplicate record is when a return appears a subsequent time in the file with the same account ID and filing period.
 - Tax amounts and tax rates are not positive numbers.
 - Invalid state tax rate.
 - Arithmetic errors.
 - Payments
 - The bank source is not added to the transmitter's web profile.
 - Bank account number is not numeric.
 - Bank routing number is not numeric.
 - Bank account type is invalid (must be 01 or 02).
 - Payment amount is not a positive number (no decimals, commas or hyphens).
 - The settlement date is invalid.
 - Invalid date format
 - The date is in the past
 - The date is more than a year from the current date (today).

Errors Received Through the Nightly System Process

- Duplicate file – The exact same file was submitted a subsequent time.
- Duplicate return – The same taxpayer and filing period already exists and the return was not marked as an amended return.
- Invalid locality tax rate.
- Locality code in the record does not match with Department of Revenue records for the account.