



Form ST-MAB-4

Instructions for Sales Tax on Meals, Prepared Food and All Beverages Return

Rev. 3/15

Massachusetts
Department of
Revenue

General Instructions

Who must file Form ST-MAB-4?

Every vendor who collects sales tax on meals, prepared food and all beverages must file Form ST-MAB-4.

When should Form ST-MAB-4 be filed?

Form ST-MAB-4 must be filed monthly on or before the 20th day following the month indicated on the return. This return must report actual gross receipts from the sales of meals and all beverages for the entire month and all taxes due must be paid at that time. Payments and returns received after the due date will be considered timely if they were properly addressed, mailed first-class and show a U.S. Post Office postmark or private delivery service substantiating date mark dated at least two days before the due date. A return must be filed even if no tax is due. Any return indicating "0" tax due must be e-filed through DOR's MassTaxConnect application at mass.gov/masstaxconnect.

Where should Form ST-MAB-4 be mailed?

Mail the return and payment to: **Massachusetts Department of Revenue, PO Box 419263, Boston, MA 02241-9263**. Please use the enclosed preaddressed mailing labels.

What is subject to sales tax on meals?

The sales tax on meals is 6.25% on all taxable charges. Taxable charges include any amount charged by a restaurant for any food and/or beverage intended for human consumption. The sale of any food item provided by a restaurant, consumed on the premises or sold on a "to go" or "take out" basis, whether or not it is packaged or wrapped, is considered a taxable charge. A "restaurant" is defined as any eating establishment where meals and/or beverages are provided for a charge. Such establishments may be stationary or mobile and include but are not limited to cafeterias, lunch counters, private or social clubs, catering businesses and vending machines. Delicatessens, grocery stores, markets and bakeries are not considered eating establishments, except for any part of the store which sells meals.

Amended Return

If you need to change a line item on your return, complete a new return with the corrected information and check the "Amended Return" box. Generally, an amended return must be filed within three years of the date that your original return was filed.

By checking the amended return box, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

What if any information shown on the preprinted form is incorrect?

If any preprinted information on these forms is incorrect, or if you have changed your address, make all the necessary changes or corrections through MassTaxConnect at mass.gov/masstaxconnect, or on the enclosed Form AI-1, Change of Address/Information.

Changes need only be made once on Form AI-1. Do not make any changes on the tax return included in this package.

If the changes involve a change of ownership or organization, report this on Form AI-1. Do not use the existing package of tax returns. File an online application for registration by accessing MassTaxConnect at mass.gov/masstaxconnect. The online application will allow you to register as a new business and enable you to file and pay electronically.

What if I need additional information?

Additional information regarding sales tax on meals can be found in the Department's "Guide to Sales Tax on Meals" which may be obtained by visiting DOR's website at www.mass.gov/dor or by calling the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089.

Line Instructions

Note: An entry must be made in each line. Enter "0," if applicable.

Line 1. Enter the total gross receipts from sales involving the furnishing of meals and the selling of food, including non-alcoholic beverages. Do not include receipts from the sales of alcoholic beverages and non-alcoholic beer in line 1; include such amounts in line 2. Include all sales of non-alcoholic beverages for on-premises consumption. Do not include meals tax as part of the total.

Line 2. Enter the total gross receipts from the sales of alcoholic beverages, including non-alcoholic beer. Include all sales of alcoholic beverages, including non-alcoholic beer. Do not include meals tax as part of the total.

Line 3. Add lines 1 and 2.

Line 4. Enter the total charged for meals not subject to tax, including sales for resale. Do not enter as exempt any charges on which you collected tax.

You must maintain records to substantiate the amounts entered in lines 1 through 3. Records which a restaurant must preserve for at least three years include cash register tapes, alcoholic beverage bar checks, dining room meals checks and a daily receipts book or record.

Line 5. Enter the total taxable receipts by subtracting line 4 from line 3.

Line 6. Multiply line 5 by .0625 (6.25%).

Line 7. Multiply line 5 by the local option meals tax rate, if any. Enter this amount. If you have any questions about whether or not your community has enacted a local option meals tax, please call the Contact Center Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089.

Lines 8 and 9. Penalties and interest. Penalties are imposed for filing a return late or submitting a payment late. The late filing penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. The late payment penalty is calculated at a rate of 1% of the tax due per month, up to a maximum of 25%. Interest is charged on underpayments and late payments of tax. Call the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089 for the interest rate(s) for a particular quarter(s). Willful evasion of taxes is a felony punishable by a fine of up to \$100,000

((\$500,000 for corporations), or imprisonment of up to five years, or both. Willful failure to collect and forward taxes is also a felony and is punishable by a fine of up to \$10,000, or imprisonment of up to five years, or both. Anyone who signs a return or statement under the penalties of perjury that he/she does not believe to be true and correct as to every material matter is guilty of a felony, punishable by a fine of up to \$100,000 (\$500,000 for corporations), or by imprisonment of up to three years, or both. If a corporation or a partnership fails to pay taxes, the person(s) who had the duty to submit those payments on behalf of the corporation or the partnership is personally and individually liable for the amount of the required taxes. Unpaid taxes of more than \$25,000 for six months or longer are subject to public listing.

Line 10. Add lines 6 through 9 to obtain total amount due.

Note: Overpayments on a previous month's return may not be claimed as a credit. Requests for refund of any overpayment must be made by using DOR's MassTax-Connect online application at mass.gov/masstaxconnect to amend your return.

Sign the return. Make check for the amount of line 10 payable to the Commonwealth of Massachusetts.

Note: You cannot file more than one period on a single return.

Payment record for vendor's meals, prepared food and all beverages returns — 2016

Month	1. Gross receipts	4. Total charged for tax exempt meals	5. Total charged receipts (subtract line 4 from line 3)	6. State tax (multiply line 5 by .0625)	7. Local option tax (multiply line 5 by .0075)	8 and 9. Penalty and interest	10. Total
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Totals							