



Massachusetts Department of Revenue
Form CCF-ST
Surcharge for Sightseeing Tours in Boston

This return is due on or before the 20th day of the month following the close of each calendar quarter.

Name	Account ID number	Tax filing period (mm/yyyy)
▶		
Street address		
City/Town	State Zip	Phone number
Fill in if:		
<input type="radio"/> Amended return (see "Amended Return" on page 2) <input type="radio"/> Final return		

Computation

1 Gross receipts for tickets sold for water-based sightseeing, tourist venue or entertainment cruise or tour in Boston . . . ▶	1	
2 Gross receipts for tickets sold for land-based sightseeing, tourist venue or trolley tour in Boston ▶	2	
3 Total gross receipts for tickets sold for tours or cruises in Boston. Add lines 1 and 2 ▶	3	
4 Receipts included in line 3 from tickets sold to children for \$6 or less ▶	4	
5 Receipts included in line 3 from tickets sold to organized school or youth groups ▶	5	
6 Receipts included in line 3 from tickets sold to the U.S. government and/or its instrumentalities ▶	6	
7 Receipts included in line 3 from tickets sold to foreign diplomats and/or consular personnel ▶	7	
8 Total exempt ticket sales. Add lines 4 through 7 ▶	8	
9 Amount subject to surcharge. Subtract line 8 from line 3 ▶	9	
10 Surcharge rate ▶	10	.05
11 Surcharge amount due. Multiply line 9 by line 10 ▶	11	
12 Credit for CCF surcharge previously paid on resold tickets (see DOR Directive 08-8) ▶	12	
13 Carryover credit amount (if any) from previous period ▶	13	
14 Total credits. Add lines 12 and 13 ▶	14	
15 Surcharge amount due after credits. If line 11 is greater than line 14, subtract line 14 from line 11 and enter result here. If line 14 is greater than line 11, go line 19. ▶	15	

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Authorized signature	Title	Date	Phone number
<hr/>			
Preparer's signature	<input type="radio"/> Fill in if self-employed		Employer Identification number
<hr/>			
Firm name (or yours, if self-employed)	Date		Phone number
<hr/>			
City/Town	State	Zip	
<hr/>			

STAPLE CHECK HERE

File this return with payment in full: **Massachusetts Department of Revenue, PO Box 7008, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**



Name	Account ID number	Tax filing period (mm/yyyy)
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Computation (cont'd.)

- 16 Penalties ▶ 16
- 17 Interest ▶ 17
- 18 Total amount due. Add lines 15 through 17 ▶ 18
- 19 Carryover credit amount (if any). If line 14 is greater than line 11, subtract line 11 from line 14 and enter result here ▶ 19

Amended Return

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

By filling in the amended return oval, 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.