

## Sales and Use Tax for Businesses

Learn what is and isn't subject to sales or use tax and how to register your business with the Department of Revenue.

LOG IN:

[MASSTAXCONNECT\(HTTPS://MTC.DOR.STATE.MA.US/MTC/\\_/\)](https://MTC.DOR.STATE.MA.US/MTC/_/)

[REGISTER YOUR BUSINESS \(HTTPS://MTC.DOR.STATE.MA.US/MTC/?LINK=NEWREG\)](https://MTC.DOR.STATE.MA.US/MTC/?LINK=NEWREG)

### Notices & Alerts

**Get important updates from DOR.**

<https://mailchi.mp/dor.state.ma.us/maillinglist>

| Updated Jan. 6, 2023, 02:40 pm

Updated: November 4, 2022

The Massachusetts sales tax is 6.25% of the sales price or rental charge on tangible personal property, including certain telecommunication services sold or rented in Massachusetts. Sales tax is generally collected by the seller.

The Massachusetts use tax is 6.25% of the sales price or rental charge on tangible personal property, including property purchased by phone, mail order, and online where sales tax was not collected or was paid at a lower tax rate. Use tax is generally paid directly to Massachusetts by the purchaser.

### First time? Start here.

**GUIDE: Sales and Use Tax** [\(/guides/sales-and-use-tax\)](/guides/sales-and-use-tax)

**Facebook** (<https://www.facebook.com/MassRevenue>)

**Instagram** (<https://www.instagram.com/insidemassrevenue/>)

**Blog: Simply Taxes** (<https://www.mass.gov/collections/simply-taxes-blog>)

## What would you like to do?

### Top tasks

**Log in to MassTaxConnect**

([https://mtc.dor.state.ma.us/mtc/\\_/](https://mtc.dor.state.ma.us/mtc/_/))

**Make a payment with MassTaxConnect**

(<https://mtc.dor.state.ma.us/mtc/?Link=WEBPAY>)

### All other tasks

**Register your business with MassTaxConnect**

(<https://www.mass.gov/how-to/register-your-business-with-masstaxconnect>)

**Apply for an Employer Identification Number (EIN)**

(<https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers>)

**Request a Certificate of Good Standing and/or Corporate Tax Lien Waiver**

(<https://www.mass.gov/info-details/dor-certificate-of-good-standing-andor-corporate-tax-lien-waiver-faqs>)

**Verify a sales or meals tax certificate**

(<https://www.mass.gov/how-to/verify-a-sales-or-meals-tax-certificate>)

**Request a motor vehicle sales or use tax abatement**

(<https://www.mass.gov/how-to/request-a-motor-vehicle-sales-or-use-tax-abatement>)

## **Closing Your Massachusetts Business Registration**

(<https://www.mass.gov/info-details/closing-your-massachusetts-business-registration>)

## **Notify DOR of your business change of address**

(<https://www.mass.gov/service-details/notify-dor-of-your-business-change-of-address>)

## **Request copies of previously filed returns and records**

(<https://www.mass.gov/service-details/request-copies-of-previously-filed-tax-returns-and-other-taxpayer-specific-records>)

# What you need to know

## **DOR Small Business Workshops**

(<https://www.mass.gov/info-details/dor-small-business-workshops>)

## **Amend a MA Individual or Business Tax Return**

(<https://www.mass.gov/info-details/amend-a-ma-individual-or-business-tax-return>)

## **Business Use Tax**

(<https://www.mass.gov/service-details/business-use-tax>)

## **Marijuana Retail Taxes**

(<https://www.mass.gov/marijuana-retail-taxes>)

## **Sales Tax on Meals**

(<https://www.mass.gov/service-details/sales-tax-on-meals>)

## **Out-of-State Contractors and Subcontractors**

(<https://www.mass.gov/info-details/out-of-state-contractors-and-subcontractors>)

## Sales Tax on Telecommunications

(<https://www.mass.gov/service-details/sales-tax-on-telecommunications>)

## Tradeshow and Flea Market Promoters

(<https://www.mass.gov/service-details/tradeshow-and-flea-market-promoters>)

## Materialman

(<https://www.mass.gov/service-details/materialman>)

[Collapse all](#)

### Additional Resources

(13)

#### Sales Tax Guides by

**Industry** (<https://www.mass.gov/guides/massachusetts-department-of-revenue-tax-guides#sales-tax-guides-by-industry>)

**Sales and Use Tax Forms** (<https://www.mass.gov/lists/dor-sales-and-use-tax-forms>)

**Business Tax Credits** (<https://www.mass.gov/service-details/business-tax-credits>)

**Small business energy exemption** (<https://www.mass.gov/info-details/small-business-energy-exemption>)

#### Set up a payment

**agreement** (<https://www.mass.gov/info-details/dor-payment-agreement-frequently-asked-questions>)

#### Sales Tax Direct Payment Permit Program

(<https://www.mass.gov/service-details/dor-sales-tax-direct-payment-permit-program>)

#### Request Copies of Tax Returns and Other Taxpayer-Specific

**Records** (<https://www.mass.gov/service-details/request-copies-of-previously-filed-tax-returns-and-other-taxpayer-specific-records>)

#### DOR Identification Number to be Used by Taxpayers with ACH Debit Blocks

(<https://www.mass.gov/service-details/dor-identification-number-to-be-used-by-taxpayers-with-ach-debit-blocks>)

**Intercept of Casino Winnings** (<https://www.mass.gov/info-details/dor-intercept-of-casino-winnings>)

#### View the Public Disclosure Tax Delinquents

**List** (<https://www.mass.gov/how-to/view-the-public-disclosure-tax-delinquents-list>)

#### Regulation: 830 CMR 62C.16.2: Sales and Use Tax Returns and Payments

(<https://www.mass.gov/regulations/830-CMR-62c162-sales-and-use-tax-returns-and-payments>)

#### Sales Tax - Massachusetts General Laws Chapter

**64H** (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter64H>)

## Use Tax - Massachusetts General Laws Chapter

**64I** (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter64I>)

# Contact Information

## DOR Contact

### Phone

Tax Department (617) 887-6367 (tel:6178876367)

Toll-free in Massachusetts (800) 392-6089 (tel:8003926089)

9 a.m.-4 p.m., Monday through Friday

### Online

[Contact DOR](/info-details/contact-dor) (/info-details/contact-dor)

[Log in to MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/) (https://mtc.dor.state.ma.us/mtc/\_/)

[Sign up for DOR updates](https://mailchi.mp/dor.state.ma.us/maillinglist) (https://mailchi.mp/dor.state.ma.us/maillinglist)

[Translation Help](/info-details/how-to-translate-a-website-webpage-or-document-into-the-language-you-want) (/info-details/how-to-translate-a-website-webpage-or-document-into-the-language-you-want)

# Related Services

[Corporate Excise Tax](/corporate-excise-tax) (/corporate-excise-tax)

[Starting a Corporation](/starting-a-corporation) (/starting-a-corporation)

[Types of Businesses](/types-of-businesses) (/types-of-businesses)

[Sales and Use Tax for Individuals](/sales-and-use-tax-for-individuals) (/sales-and-use-tax-for-individuals)



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[All Topics](/topics/massachusetts-topics) (/topics/massachusetts-topics)

[Site Policies](/site-policies) (/site-policies)

[Public Records Requests](/topics/public-records-requests) (/topics/public-records-requests)

