



*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Underground Storage Tank Program*



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**MASSACHUSETTS DISTRIBUTORS, UNCLASSIFIED IMPORTERS, AND SPECIAL FUEL SUPPLIERS**

**\*\* CHANGE IN FILING REQUIREMENTS FOR THE UST DELIVERY FEE \*\***

Effective January 1, 2018, the monthly Underground Storage Tank (UST) Delivery Fee must be filed electronically through the MassTaxConnect system. Paper returns will no longer be accepted. For your convenience, payments of fees that are due can also be made electronically by ACH/electronic check or by credit card at the time of filing.

*Note that the electronic filing option will be available on December 12, 2017 if you would like to file starting in December. Please be advised that whether you file electronically or by paper, UST Delivery Fees collected in November 2017 must be remitted and the return filed no later than December 31, 2017.*

One important change in the electronic filing system is that you will be required to upload, either by batch file or manual input, all deliveries made to USTs. A spreadsheet template will be provided on the MassTaxConnect site and is currently available on the UST Program website at [www.mass.gov/ust](http://www.mass.gov/ust). There will no longer be a need to file separate schedules to claim exemptions as any qualifying delivery that is exempt from the fee can be easily noted in the upload file. Once the upload is complete, MassTaxConnect will automatically summarize the information and calculate the total fee due. Filing amendments or abatements will be easier than ever as you will now only have to modify an existing UST delivery load reported on your original return rather than completing and submitting extensive paper records to support your abatement request or amendment.

**Important Filing Notes:**

- 1) If an exemption is being claimed because the UST Delivery Load was sold to another Massachusetts Distributor, or Special Fuels Supplier, you will be required to provide the receiving customer's current Massachusetts Distributor or Special Fuels Supplier license number in order to qualify for the exemption. You should consider contacting your customers before January 1<sup>st</sup> to obtain this information, as applicable.
- 2) Abatement requests or amendments for returns filed prior to January 1, 2018, must still be submitted using paper forms that will remain available on the UST Program website.

**Accessing your Account on MassTaxConnect**

If you are currently a MassTaxConnect user and have filed a UST Delivery Fee monthly return within the past year, the UST Delivery Fee filing account will automatically be added to your existing *MassTaxConnect* account.

If you are not currently a MassTaxConnect user, you can create an account by going to [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect). Simply click the **Create my username** hyperlink and then follow the prompts.

**How to prepare for the transition to MassTaxConnect**

Make sure your contact information is up to date on MassTaxConnect.

- To verify your *User* information: Log in to MassTaxConnect, click the **Settings** button next to your *User* information and then click the **Edit** button. If the information is correct, click the **Cancel** button. If the information is incorrect, update the information and click **Save**.
- To verify your *Name and Address*: Log in to MassTaxConnect, click the **Names and Addresses** tab and verify. If any of the information is incorrect, simply click on the incorrect *Name* or *Address* hyperlink and click the **Edit** button. Note: *Legal Names* cannot be changed on MassTaxConnect.

Visit the *MassTaxConnect* resource page at [mass.gov/dor/mtcinfo](http://mass.gov/dor/mtcinfo) for Frequently Asked Questions and to access an extensive selection of short and informative video tutorials.

As a reminder, the monthly Delivery Fees return must be filed and fees remitted to the Department of Revenue on or before the last day of the month immediately following the calendar month reporting period. For example, for fees collected in December 2017, the monthly return must be filed and fees remitted by January 31, 2018. Substantial late filing and late payment penalties will be incurred if these deadlines are not met.

Additional information regarding the UST Delivery Fee can be found on our website at [www.mass.gov/ust](http://www.mass.gov/ust) or by calling our office at 617-626-2600.