# Certificate of Payment of Sales or Use Tax for Boat, Recreation or Snow Vehicle

**Form ST-6**

**Purchaser/business name**

Social Security/Federal ID number

Address

<table>
<thead>
<tr>
<th>Dealer sale</th>
<th>Check applicable box:</th>
<th>Boat</th>
<th>Recreation vehicle</th>
<th>Snow vehicle</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year</td>
<td>Make</td>
<td>Model name</td>
<td>Engine size</td>
<td></td>
</tr>
</tbody>
</table>

**Type/length**

<table>
<thead>
<tr>
<th>Serial or VIN number</th>
<th>Date of sale</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date first brought into Massachusetts</th>
<th>Boat moored at (city/town)</th>
</tr>
</thead>
</table>

### A. Sale by registered dealer

Dealer must complete this schedule and collect tax before making delivery.

1. Gross sales price .................................................. 1. $ ______________
2a. Trade-in allowance, if any. .................................... 2a. $ ______________
   Year: ______________ Make: ______________ Serial or VIN number: ______________
2b. Manufacturer’s rebate ............................................ 2b. $ ______________
   2. Total adjustments. Add lines 2a and 2b ......................... 2. $ ______________
3. Taxable sales price. Subtract line 2 from line 1 ..................... 3. $ ______________
4. Sales tax collected. Multiply line 3 by .0625 ................. 4. $ ______________

### B. Sale by a person other than a registered dealer

1. Gross sales price .......................................................... 1. $ ______________
2. Use tax. Multiply line 1 by .0625 ..................................... 2. $ ______________
3. Penalties and interest .................................................... 3. $ ______________
4. Total. Add lines 2 and 3 .............................................. 4. $ ______________

I declare under the penalties of perjury that this certificate has been examined by me and to the best of my knowledge and belief is complete, and the statements made herein are true and correct.

**Purchaser** (must file with the Department of Revenue):

Signature  
Title  
Date

**Seller** (seller must sign also):

Business name (if any)  
Federal ID number (if dealer)

Signature  
Title  
Date

Address

Subject to verification and assessment by the Department of Revenue. Erroneous information will result in suspension of registration. Make check or money order payable to the Commonwealth of Massachusetts.

**For DOR use only:**

Tax payment for the amount entered in section B above has been received.

Approved by  
Date

DOR COPY. Mail to: Massachusetts Department of Revenue, Filing Enforcement Bureau, 200 Arlington Street, 4th floor, Chelsea MA 02150.
Form ST-6
Certificate of Payment of Sales or Use Tax for Boat, Recreation or Snow Vehicle

Purchaser/business name
Social Security/Federal ID number

Address

☐ Dealer sale  
☐ Check applicable box:  ☐ Boat ☐ Recreation vehicle ☐ Snow vehicle

Year of model
Make
Model name
Engine size

Type/length
Serial or VIN number
Date of sale

Date first brought into Massachusetts
Boat moored at (city/town)

A. Sale by registered dealer
Dealer must complete this schedule and collect tax before making delivery.

2a. Trade-in allowance, if any. ............................................. 2a. $ 
   Year ________ Make ______________ Serial or VIN number
2b. Manufacturer’s rebate .................................................. 2b. $ 
2. Total adjustments. Add lines 2a and 2b  ................................... 2. $ 
3. Taxable sales price. Subtract line 2 from line 1  ......................... 3. $ 

B. Sale by a person other than a registered dealer

2. Use tax. Multiply line 1 by .0625  ........................................ 2. $ 
3. Penalties and interest ..................................................... 3. $ 
4. Total. Add lines 2 and 3  ................................................ 4. $ 

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Title  
Date

Address

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COPY FOR REGISTERED DEALER OR OTHER SELLER’S RECORDS
**Form ST-6**  
**Certificate of Payment of Sales or Use Tax for Boat, Recreation or Snow Vehicle**

**A. Sale by registered dealer**
Dealer must complete this schedule and collect tax before making delivery.

1. Gross sales price . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 1. $ ______________

2a. Trade-in allowance, if any. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2a. $ ______________
   Year________ Make___________________ Serial or VIN number____________________

2b. Manufacturer’s rebate . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2b. $ ______________

2. Total adjustments. Add lines 2a and 2b . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2. $ ______________

3. Taxable sales price. Subtract line 2 from line 1 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. $ ______________

4. Sales tax collected. Multiply line 3 by .0625 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. $ ______________

**B. Sale by a person other than a registered dealer**

1. Gross sales price . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 1. $ ______________

2. Use tax. Multiply line 1 by .0625 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2. $ ______________

3. Penalties and interest . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. $ ______________

4. Total. Add lines 2 and 3 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. $ ______________

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<th>Federal ID number (if dealer)</th>
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COPY FOR DEPARTMENT OF FISHERIES, WILDLIFE AND ENVIRONMENTAL LAW ENFORCEMENT
A. Sale by registered dealer

Dealer must complete this schedule and collect tax before making delivery.

1. Gross sales price . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 1. $ ______________
2a. Trade-in allowance, if any. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2a. $ ______________
   Year________ Make___________________ Serial or VIN number____________________
2b. Manufacturer's rebate . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2b. $ ______________
2. Total adjustments. Add lines 2a and 2b . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2. $ ______________
3. Taxable sales price. Subtract line 2 from line 1 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. $ ______________
4. Sales tax collected. Multiply line 3 by .0625 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. $ ______________

B. Sale by a person other than a registered dealer

1. Gross sales price . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 1. $ ______________
2. Use tax. Multiply line 1 by .0625 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2. $ ______________
3. Penalties and interest . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. $ ______________
4. Total. Add lines 2 and 3 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. $ ______________

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COPY FOR TAXPAYER