Form ST-7R
Motor Vehicle Certificate
of Payment of Sales or Use Tax

Purchaser's name

Social Security or Federal ID number

Purchaser's address

Description of motor vehicle or trailer sold:

<table>
<thead>
<tr>
<th>Year of model</th>
<th>Make</th>
<th>Model name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Vehicle identification number</th>
<th>Date of sale</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

A. Sale by licensed motor vehicle dealer. Dealer must complete this schedule.

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

2a. Manufacturer’s excise (sec. 4061 (A) of IRC) (applies to new motor vehicles only) 2a. $ ______________

2b. Trade-in allowance, if any. .................................. 2b. $ ______________

Year ______ Make________ VIN number____________________

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

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

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

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

B. Sale by a person other than a motor vehicle dealer

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

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

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:

Firm name (if any) Date

Signature Title

Seller (seller must also sign):

Firm name (if any) License number (if dealer)

Signature Title

Address Sales/use tax registration number

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 A or B above has been received.

Approved by Number Date

Rev. 7/09 Audit

Department of Revenue
# Motor Vehicle Certificate of Payment of Sales or Use Tax

**Form ST-7R**

**Purchaser’s name**

**Social Security/Federal ID number**

**Purchaser’s Address**

---

**Description of motor vehicle or trailer sold:**

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<th>Year of model</th>
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<tr>
<th>Type</th>
<th>Vehicle identification number</th>
<th>Date of sale</th>
</tr>
</thead>
</table>

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### A. Sale by licensed motor vehicle dealer. Dealer must complete this schedule.

1. Gross sales price: $ ______________

   2a. Manufacturer’s excise (sec. 4061 (A) of IRC) (applies to new motor vehicles only): $ ______________

   2b. Trade-in allowance, if any: $ ______________

   - Year: ________
   - Make: ______________
   - VIN number: ______________

   2c. Manufacturer’s rebate: $ ______________

2. Total adjustments. Add lines 2a, 2b and 2c: $ ______________

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

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

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### B. Sale by a person other than a motor vehicle dealer

1. Gross sales price: $ ______________

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

---

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:**

<table>
<thead>
<tr>
<th>Firm name (if any)</th>
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<tbody>
<tr>
<td>Signature</td>
<td>Title</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Firm name (if any)</th>
<th>License number (if dealer)</th>
</tr>
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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.

**Tax payment received in the amount entered in A or B above:**

**NUMBER** ______________  **DATE** ______________

**REGISTRAR OF MOTOR VEHICLES**

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**COPY FOR REGISTRY OF MOTOR VEHICLES**
### A. Sale by licensed motor vehicle dealer
Dealer must complete this schedule.

1. Gross sales price: $ ______________
2a. Manufacturer’s excise (sec. 4061 (A) of IRC) (applies to new motor vehicles only): $ ______________
2b. Trade-in allowance, if any: $ ______________
   - Year: __________  Make: ______________  VIN number: ______________
2c. Manufacturer’s rebate: $ ______________
3. Total adjustments. Add lines 2a, 2b and 2c: $ ______________
4. Taxable sales price. Subtract line 2 from line 1: $ ______________
5. Sales tax. Multiply line 3 by .0625: $ ______________

### B. Sale by a person other than a motor vehicle dealer

1. Gross sales price: $ ______________
2. Use tax. Multiply line 1 by .0625: $ ______________

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:**
- Firm name (if any)
- Date
- Signature
- Title

**Seller** (seller must also sign):
- Firm name (if any)
- License number (if dealer)
- Signature
- Title
- Address
- Sales/use tax registration number

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.

**Tax payment received in the amount entered in A or B above:**
- NUMBER _____________________________ DATE _____________________________

**REGISTRAR OF MOTOR VEHICLES**

**COPY FOR REGISTERED DEALER OR OTHER SELLER’S RECORDS**
### A. Sale by licensed motor vehicle dealer.
Dealer must complete this schedule.

2a. Manufacturer’s excise (sec. 4061 (A) of IRC) (applies to new motor vehicles only) . . . 2a. $ 
2b. Trade-in allowance, if any. .......................... 2b. $ 
   Year __________ Make __________ VN number __________
2c. Manufacturer’s rebate. .......................... 2c. $ 
2. Total adjustments. Add lines 2a, 2b and 2c ........................................ 2. $ 
3. Taxable sales price. Subtract line 2 from line 1 ........................................ 3. $ 

### B. Sale by a person other than a motor vehicle dealer

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

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:**

- Firm name (if any)
- Date
- Signature
- Title

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

- Firm name (if any)
- License number (if dealer)
- Signature
- Title
- Address
- Sales/use tax registration number

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.

**Tax payment received in the amount entered in A or B above:**

- NUMBER _____________________________ DATE _____________________________

REGISTRAR OF MOTOR VEHICLES

COPY FOR TAXPAYER