# Form ST-7R

**Motor Vehicle Certificate of Payment of Sales or Use Tax**

<table>
<thead>
<tr>
<th>Description of motor vehicle or trailer sold:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year of model</td>
</tr>
<tr>
<td>Type</td>
</tr>
</tbody>
</table>

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

1. Gross sales price: \( \square \) $ 
2a. Manufacturer’s excise (sec. 4061 (A) of IRC) (applies to new motor vehicles only): \( \square \) $ 
2b. Trade-in allowance, if any: \( \square \) $ 
   
<table>
<thead>
<tr>
<th>Year</th>
<th>Make</th>
<th>VIN number</th>
</tr>
</thead>
</table>
2c. Manufacturer’s rebate: \( \square \) $ 
2. Total adjustments. Add lines 2a, 2b and 2c: \( \square \) $ 
3. Taxable sales price. Subtract line 2 from line 1: \( \square \) $ 
4. Sales tax collected. Multiply line 3 by .05: \( \square \) $ 

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

1. Gross sales price: \( \square \) $ 
2. Use tax. Multiply line 1 by .05: \( \square \) $ 

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>
<th>Date</th>
</tr>
</thead>
<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>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Title</td>
</tr>
<tr>
<td>Address</td>
<td>Sales/use tax registration number</td>
</tr>
</tbody>
</table>

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.**

<table>
<thead>
<tr>
<th>Approved by</th>
<th>Number</th>
<th>Date</th>
</tr>
</thead>
</table>

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

Purchaser’s name

Social Security/Federal ID number

Purchaser’s Address

Description of motor vehicle or trailer sold:
Year of model Make Model name

Type Vehicle identification number Date of sale

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 2 from line 1 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 3. $ ______________

4. Sales tax collected. Multiply line 3 by .05 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 4. $ ______________

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

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

2. Use tax. Multiply line 1 by .05 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 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 REGISTRY OF MOTOR VEHICLES
Form ST-7R
Motor Vehicle Certificate of Payment of Sales or Use Tax

Purchaser’s name

Social Security/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>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Vehicle identification number</th>
<th>Date of sale</th>
</tr>
</thead>
</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 2 from line 1 3. $ ______________
4. Sales tax collected. Multiply line 3 by .05 4. $ ______________

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

1. Gross sales price                          1. $ ______________
2. Use tax. Multiply line 1 by .05 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 REGISTERED DEALER OR OTHER SELLER’S RECORDS
Form ST-7R
Motor Vehicle Certificate
of Payment of Sales or Use Tax

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 2 from line 1 _________________________ 3. $ ______________
4. Sales tax collected. Multiply line 2 by .05 _____________________________ 4. $ ______________

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

1. Gross sales price ________________________________________________ 1. $ ______________
2. Use tax. Multiply line 1 by .05 ______________________________________ 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

40M 5/02 GC02C55