



Appendix A: Electronic Vehicle Registration (EVR) RTA Form Scenarios – Section J

Overview

The following describes some common scenarios for EVR Service Providers and Permit Holders completing the Massachusetts Registry of Motor Vehicles (RMV) Registration and Title Application (RTA) Form, specifically Section J. This section of the form addresses different scenarios for either Massachusetts (MA) residents purchasing vehicles Out of State (OOS) or OOS residents who are moving to MA and purchased vehicles either in MA or in another State. These scenarios are outlined below.

For additional details, view the [Registration and Title Application \(RTA\) Form](#) and [Registration and Title Application \(RTA\) Form Instructions](#).

Scenarios

Select the hyperlinks below to view the instructions for each scenario.

[Scenario #1:](#)

Out of State (OOS) resident is registering their vehicle in Massachusetts (MA). Vehicle was purchased outside of MA more than 6 months ago. Purchase can be Dealer or Casual Sale.

[Scenario #2:](#)

OOS resident is registering their vehicle in MA. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale. Customer took possession of vehicle in MA.

[Scenario #3:](#)

OOS resident is registering their vehicle in MA. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale. Vehicle was delivered OOS.

[Scenario #4:](#)

OOS resident is registering their vehicle in MA. The customer had the vehicle previously registered in MA or sales tax paid under their name. Purchase can be Dealer or Casual Sale.

[Scenario #5:](#)

OOS resident is registering their vehicle in MA. Vehicle was purchased outside of MA less than 6 months ago. Purchase can be Dealer or Casual Sale.

[Scenario #6:](#)

OOS resident is registering their vehicle in MA. The OOS resident was a MA resident at time of purchase. Vehicle was not registered, sales tax was not paid to MA, or was not delivered out of State. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale.

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Section J/fields J2-J5, and corresponding field I4, on the RTA Form:

I. Sales or Use Tax Schedule		Numbers I1 or I2 must be completed by a licensed dealer. Number I3 must be completed for all casual/private sales. Number I4 is completed for sales tax exemptions by the RMV.	
I1. Sale by Licensed Motor Dealer EIN/FID#: _____ Authorized Dealer's Signature: _____ MSRP: _____ Total Sales Price: _____ Less Manufacturers Excise: _____ Trade-In 1 VIN: _____ Less Trade-In Allowance: _____ Year: _____ Make: _____ Model: _____ Trade-In 2 VIN: _____ Less Trade-In Allowance: _____ Year: _____ Make: _____ Model: _____ Taxable Sales Price: _____ MA Sales Tax Paid: _____		I2. Sale By Auction Sale Price including Buyer's Premium: _____ I3. Sale By Other Than Motor Vehicle Dealer or Auction House (Casual Sale) Gross Sale Price (Proof Required): _____ MA Sales/Use Tax: _____ Out of State Sales Tax Previously Paid: _____ State that Sales Tax was Paid to: _____ I4. Claim Exemption Code _____ Form Attached (If Required)	
J. Purchase Information		J1. Purchase Date: _____ J2. Is this vehicle being converted from another state with the same owner? <i>If Yes, answer questions J3-J5 below</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	
J3. MA Resident at Time of Purchase? <input type="checkbox"/> Yes <input type="checkbox"/> No		J4. Was Mass Sales Tax Previously Paid? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		J5. Proof of Tax or Letter of Delivery provided? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Field mapping from RTA Form to Web Services:

RTA Form Field	Web Services Field
J1. Purchase Date	Purchase and Sales > Purchase Date
J2. Same owner?	Ownership Request > Same Owner Indicator
J3. MA Resident at time of purchase?	Purchase and Sales > MA Resident at Time of Purchase Indicator
J4. MA sales tax previously paid?	Purchase and Sales > MA Sales Tax Previously Paid Indicator
J5. Proof of "no tax" provided?	Purchase and Sales > Proof of No Tax Required Indicator
I4. Claim Exemption Code (Sales Tax Exemption)	Purchase and Sales > Sales Tax Exemption

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Scenario #1:

Out of State (OOS) resident is registering their vehicle in Massachusetts (MA). Vehicle was purchased outside of MA more than 6 months ago. Purchase can be Dealer or Casual Sale.

J1→ more than 6 months ago

J2→ YES

J3→ NO

J4→ NO

J5→ NO

I4→ S – sales tax paid to other State (MVU29)

Document Requirements → MVU29 Sales Tax Exemption Form

Customer is required to submit a MVU29 Sales Tax Exemption Form and will not be charged sales tax.

Scenario #2:

OOS resident is registering their vehicle in MA. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale. Customer took possession of vehicle in MA.

J1→ any time

J2→ YES

J3→ NO

J4→ YES

J5→ YES

I4→ Q – sales tax previously paid to MA

Document Requirements → Proof of Tax Paid

Customer is required to show ST7-R or proof of tax paid to MA and will be exempt from sales tax.

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Scenario #3:

OOS resident is registering their vehicle in MA. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale. Vehicle was delivered OOS.

J1→ any time

J2→ YES

J3→ NO

J4→ NO

J5→ YES

I4→ S – sales tax paid to other State (MVU29)

Document Requirements→ Letter of Delivery

Customer must provide letter of delivery to be exempt from MA sales tax, otherwise they will be charged the MA tax with penalties and interest and would be directed to apply for an abatement of sales tax from the State the tax was paid.

Scenario #4:

OOS resident is registering their vehicle in MA. The customer had the vehicle previously registered in MA or sales tax paid under their name. Purchase can be Dealer or Casual Sale.

J1→ any time

J2→ YES

J3→ YES

J4→ YES

J5→ YES

I4→ Q – sales tax previously paid to MA

Document Requirements→ Proof of Tax Paid

The clerk would look up the customer's previous registration in MA to see that the tax had been previously paid. If payment is not in system, the customer would have to provide proof of tax paid, ST7R, previous Registration showing tax paid, etc.

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Scenario #5:

OOS resident is registering their vehicle in MA. Vehicle was purchased outside of MA less than 6 months ago. Purchase can be Dealer or Casual Sale.

J1→ less than 6 months ago

J2→ YES

J3→ NO

J4→ NO

J5→ NO

I4→ [N/A]

Document Requirements→ [N/A]

We would have to see if the State the vehicle was purchased in is reciprocal with MA. We enter the State it was purchased into ATLAS. ATLAS will tell us if the State is reciprocal. We would enter the amount of sales tax paid to the State purchased in if they are not reciprocal and if the tax collected is less than 6.25% ATLAS would calculate the difference owed to MA.

Scenario #6:

OOS resident is registering their vehicle in MA. The OOS resident was a MA resident at time of purchase. Vehicle was not registered, sales tax was not paid to MA, or was not delivered out of State. Vehicle was purchased in MA (any timeframe). Purchase can be Dealer or Casual Sale.

J1→ less than 6 months ago

J2→ YES

J3→ YES

J4→ NO

J5→ NO

I4→ [N/A]

Document Requirements→ Bill of Sale

Customer must show Bill of Sale and will pay sales tax with penalties and interest from the original purchase date on the Dealer Sale price or NADA book value if it is higher than the Casual Sale price.

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References

[RMV Business Partners](#)

[Electronic Vehicle Registration \(EVR\) Program](#)

[Electronic Vehicle Registration \(EVR\) Program Documents](#) (Web Service Data Dictionary, Plate Type Security, Title Brands, Plate Types, etc.)