REGISTRY OF MOTOR VEHICLES

Information For Farm Registration

Registry of Motor Vehicles · Section 5 Division
P.O. Box 55897 · Boston, MA 02205-5897· PHONE: 857-368-8030 · FAX: 1-617-507-7974

Requirements and Instructions

A "farmer" is defined as any person who is substantially engaged in the occupation of farming which includes, but is not limited to:

- Cultivation and tillage of soil
- Dairying
- Producing, cultivating, growing, and harvesting of any agricultural, aquacultural, floricultural, or horticultural commodities
- Growing and harvesting of forest products
- Raising of livestock, including horses, and the keeping of horses as a commercial enterprise
- Keeping and raising of poultry, swine, cattle, and other domesticated animals used for food purposes
- Any forestry or lumbering operations (The farmer must also be a resident of the Commonwealth or a Massachusetts corporation and hold any license or permit required by federal, state, or local law prior to engaging in such forestry operation.)

The following documents are required to obtain Farm plates:

1. **A Business certificate from the city or town in which you are doing business.**
2. **Corporation papers from the Secretary of State, Department of Corporations and Taxation (if applicable).**
3. **A Federal Identification Number/Employer Identification Number (FID/EIN) from the Department of the Treasury, Internal Revenue Service (IRS). If you do not have an FID/EIN, you can obtain one from the IRS at 1-800-829-4933. If you currently have an FID/EIN, please enclose a copy of one of the following most common forms of proof of an FID/EIN:**
   - Any pre-printed IRS correspondence that includes corporation name, address, and FID/EIN number
   - Federal Tax Deposit Coupon Form 8109
   - Form 147C
   - Notice of New Employer Identification Number Assigned Form 5372
   - CP575 Notice (issued by the IRS). This is a letter sent to a customer to confirm issuance of an FID number.
   - Certificate of Exemption Form ST-2 (issued by DOR)
     If your business is unincorporated (e.g. a sole proprietor or general partnership), then the pre-printed IRS correspondence must list the owner information in this sequence: the individual's name, business name, and address.
4. **A list of all authorized users who will have access to the Section 5 plates and a photocopy of a valid driver's license for each authorized user.**
5. **A photocopy of your most recent tax return.**
6. **Photocopies of the titles for all vehicles that will be used with the farm registration.**

Please complete the enclosed questionnaire and return it to the address at the top of the application and retain the enclosed Information for Farm Plate Applicants for your records. The business name or corporation name must be the exactly the same as all of the above documents. Your request will be referred for a site visit and you will be notified of the result.

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Farm Registration Application Process

You must file an Application for Farm Registrations and copies of the required documents to determine if you qualify for a "farm" plate.

Applicants with Tax Status Under M.G.L. c. 61 or c. 61A

If you have a current certificate issued by your local tax assessor indicating that you have qualified under M.G.L. c. 61 (Classification and Taxation of Forest Lands and Forest Products) or M.G.L. c. 61A (Assessment and Taxation of Agricultural and Horticultural Land), the Registrar may waive the required initial site visit by a State Police officer and authorize a farm plate to be issued to you based upon the completed application and accompanying documents. As part of the process, the Registrar will forward your application and relevant documents to the Massachusetts State Police, who may conduct a site visit later. If it is later determined that you do not qualify for a "farm" plate, regardless of the existence of the tax certificate, the Registrar may revoke any plates that have been issued.

Applicants without Tax Status Under M.G.L. c. 61 or c. 61A

If you do not have the current tax status and certificate required by M.G.L. c. 61 or c. 61A, a state police officer will conduct a site visit at your farm or forestry operation to substantiate your application and to review your documentation. Because state police officers cannot always make advance arrangements to conduct site visits, you must leave a telephone or pager number where you can be reached. You must be available for the state police site visit. During the visit, you should be prepared to present documentary evidence that (1) you meet the minimum size requirement for a farm or forestry operation (2) that you are "substantially engaged in farming or forestry operations", (3) that you are so engaged for an "ultimate commercial purpose," and (4) you have the proper titles, sales tax receipts, and applicable vehicle or property lease agreements. The motor vehicles and trailers must be available for visual inspection. The State Police will file a report with the Registrar, who will make the final determination of qualification for a farm plate.

Definitions of Farmer and Farming

A "farmer" is defined in M.G.L. c. 90, s.1, as a person substantially engaged in the occupation of farming, which shall include, but not be limited to, farming in all its branches; the cultivation and tillage of the soil; dairying; the production, cultivation, growing, and harvesting of any agricultural, aquacultural, floricultural, or horticultural commodities; the growing and harvesting of forest products on forest land; the raising of livestock, including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes; bees; fur-bearing animals; and any forestry of lumbering operations, performed by a farmer engaged in agriculture or farming as herein defined, or on a farm as an incident to or in conjunction with such farming operations including, but not limited to, preparations for market, delivery to storage or to market, or to carriers for transportation to market.

"Farming" includes the tillage or use of the soil to raise food for man or beast, the raising of tobacco, or the preparation and growing of trees, shrubs, vines, and plants for transplanting and sale.

Size of the Farm or Size of the Area Devoted to Growing and Harvesting Forest Products or Supporting Incidental Lumbering Operations

Effective January 1, 1997, all new applicants for farm plates must meet the following minimum acreage requirements:

- Five (5) acres must be devoted to farming. You should provide a copy of a deed(s) or lease agreement(s) to prove that you meet the acreage requirement. (The Registrar may waive the minimum acreage requirement if the intensive cultivation of crops, through alternative forms of farming activity, [e.g., hydroponics], is conducted on a smaller parcel of land. A request for a waiver must be in writing, must explain the type of farming engaged in and the size of the area devoted to farming, and must explain why the applicant cannot meet the minimum acreage requirement.)
- Ten (10) contiguous acres must be devoted to growing and harvesting forest products or incidental lumbering operations. You should provide a copy of a deed(s) or lease agreement(s) to prove you that you meet the acreage requirement. (The Registrar may waive the minimum of ten [10] contiguous acres requirement if the applicant has a minimum of ten (10) noncontiguous acres, each of which is devoted to the activity described. A request for a waiver must be in writing and must contain a listing by acreage and address of the various sites that compose the ten [10] noncontiguous acres.)

The Registrar reserves the right to revoke a farm general registration issued after January 1, 1997, if the minimum acreage of the plate holder's farm, or the minimum acreage of the area devoted to the growing and harvesting of forest products or incidental lumbering operations, falls below the minimum acreage requirement or the plate holder fails to

adhere to any terms required by the Registrar as part of a waiver.

Determination of Substantially Engaged in Farming

You must prove that you are "substantially engaged in farming or the growing and harvesting of forest products or incidental lumbering operations, including the preparation and transportation of the products prior to retail sale." You may prove that you are substantially engaged, in either activity, by providing documents that satisfy the Registrar that **at least one of the following apply**:

- At least forty percent (40%) of your gross income is from the activity; or
- The activity produced a gross income of at least $1,000 or suffered a net loss of at least $2,000 in the prior year as indicated on schedule C, D, or F of the U.S. and Massachusetts Income Tax Returns or, if you have been in business for less than a full tax year, you can produce documents to show that based on current-year income or expenses, you are reasonably expected to meet this criteria; or
- If your farm is enrolled in and classified under M.G.L. c. 61A as being devoted to agricultural or horticultural use, you provide a copy of the current tax certificate issued by the local tax assessor; or if the land you grow and harvest forest products on or use for incidental lumbering operations is classified as forest land under M.G.L. c.61, you provide a copy of the current tax certificate issued by the local tax assessor.

Compliance Decals

A motor vehicle or trailer that will be operated with a farm plate on a public way must have a "Compliance Decal" affixed. The presence of a valid Compliance Decal indicates that sales tax (M.G.L. c. 64H) has been paid and that title (M.G.L. c. 90D) has been obtained. The Compliance Decal should be displayed in the rear window of the motor vehicle if the vehicle has a rear window, otherwise it should be located in an area to the rear of the vehicle in the area where the Farm plate is placed. Generally, you should not have more Farm plates than you have vehicles with Compliance Decals. During a site visit, the State Police officer will want to see the motor vehicles and trailers that are to be operated on the Farm plate.

As part of the process, or during a site visit, you will be required to produce a copy of the title for each motor vehicle or trailer to be operated with a farm plate attached to it. The title must be in the name of the farm plate applicant (i.e., if the applicant is a corporation, the vehicle must be owned by the corporation, not by an individual or another corporation; if the applicant is an individual, the title must be in the name of the individual, not in the name of a corporation, trust, limited liability company, limited liability partnership, or another entity or individual.) You will also be required to produce a copy of a receipt or a document that proves that the sales tax has been paid for the specific motor vehicle or trailer (or evidence of exemption from the sales tax). If a vehicle is leased, the applicant must provide a copy of the lease agreement and must be prepared to demonstrate that the lease is for "fair market value." The lessor must have obtained a title for the vehicle and must have paid the sales tax or demonstrated that the vehicle was exempted.

(NOTE: A Compliance Decal is not required for an "Implement of Husbandry" as defined in M.G.L. c. 90D s. 1. Generally, implements of husbandry include vehicles or machines used directly and exclusively for agricultural production, such as tractors, plows, backhoes, balers, harrowers, harvesters, manure spreaders, and seeders.)

Ultimate Commercial Purpose

The farm or forestry operation must be conducted for an "Ultimate Commercial Purpose." This may include conducting the operations wholly or partially for profit or for not-for-profit or charitable purposes. You may be required to provide copies of income tax returns to document that the farming/forestry operation is carried on for an ultimate commercial purpose.

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A. Farm Type

Farm Type (check all boxes that apply)

☐ Agriculture ☐ Aquaculture ☐ Livestock ☐ Forestry

Total Acreage

B. Primary Owner Information

Owner Type ☐ Individual ☐ Corp./Co

Number of plates requested

MA License or ID number

FID Number

Name Last First MI

DOB

Corp./Co. Name

Residential/ Home Address Street City State Zip Code

Secondary Owner Information

MA License or ID number

Name Last First MI

DOB

Residential/ Home Address Street City State Zip Code

C. Business Information

Name of Business (If the Corp./Co. name is the same as in Section B, write “same”. If not, fill in the business name and attach a copy of the Business Certificate issued by your municipality. If you are an individual using a business name other than your own, you must supply a license number and an FID/EIN.)

Address Street City State Zip Code

Mailing Address Street City State Zip Code

Hours of Operation | Business Phone Number | Cell Phone Number | Business E-Mail

D. Farm Information

Do you possess a current certificate issued by your local tax assessor indicating that you qualify under M.G.L. c. 61 (Classification and Taxation of Forest Land and Forest Products) or M.G.L c. 61A (Assessment and Taxation of Agricultural and Horticultural Land)? (If yes, please attach a copy.) ☐ Yes ☐ No

As an owner, do you currently have or have you ever had a Section 5 General Registration plate? (e.g., Dealer, Repairer, Owner Contractor, Transporter, or Farmer.) If yes, completethe following four fields. ☐ Yes ☐ No

Plate Type | Plate Number | Plate Status ☐ Active ☐ Expired ☐ Canceled | Has the plate been suspended or revoked? ☐ Yes ☐ No

If the business is a corporation please list officers:

President

Treasurer

Clerk

If the farm or forestry operation is completely or partially conducted at a different location(s) than the business address, please list the address of each of the location(s):

Address 1	Street	City	State	Zip Code
Address 2	Street	City	State	Zip Code

Percentage of the land used for “Farm” or “Forestry” operations is owned	Percentage of the land used for “Farm” or “Forestry” operations is leased

Do you farm or grow and harvest forest products on land that is not owned by you? If yes, please list the address of each property, the owner’s name, and the acreage. ☐ Yes ☐ No

Total acres actively farmed, including owned and leased land? (Must be at least 5 acres, if a farm or 10 adjoining acres if a forestry operation.)	Number of Employee

Are you “substantially engaged” in farming or growing and harvesting forest products or incidental lumbering operations? ☐ Yes ☐ No	Do you farm or conduct forestry operations for an “ultimate commercial purpose?” ☐ Yes ☐ No

E. Signature(s)

The undersigned hereby certify that all information contained in this application is true and correct to the best of my (our) knowledge and belief. (False statements are punishable by fine, imprisonment, or both.)

I hereby acknowledge that any Section 5 General Registration Plate issued by the Registrar remains the property of the RMV, that it is not transferable, and that it may not be sold, rented, leased, loaned, re-assigned or transferred in any other manner by me or any agent on my behalf. I further understand, acknowledge and agree that if any registration plate issued as a result of this application is found in the possession of a person or on a vehicle not authorized by law, regulation or RMV policy to possess or display such plate, it may be seized at the discretion of the Registrar or his agent or a law enforcement officer and that I may be summoned by the Registrar for enforcement action and possible loss of the General Registration and all General Registration plates.

Signature of Primary Owner _____ Date _____
Title

Signature of Secondary Owner _____ Date _____
Title

(If a corporation, include the title of the officer or duly authorized agent. If a partnership, both partners must sign.)
You must be available for a site visit by the State Police.

*The Registrar reserves the right to revoke a “farm” general registration issued after January 1, 1997, if the minimum acreage of the plate holder’s “farm,” or the minimum acreage of the area devoted to the growing and harvesting of forest products or incidental lumbering operations, falls below the minimum acreage requirement or the plate holder fails to adhere to any terms required by the Registrar as part of a “waiver.”