



## EVR Sales Tax Abatement Request Revenue Checklist

Email the supporting documentation for the applicable transaction to:

[MassDotRevenueOperations@dot.state.ma.us](mailto:MassDotRevenueOperations@dot.state.ma.us)

Check the box for the corresponding abatement being requested.

### Exempt Organization (501C3) & Governmental Entities:

1. Completed [Application for Abatement \(ABT\) Form](#).
2. Copy of the Use of the Certificate of Exemption (ST-2) Form identifying entity as Tax Exempt. Form must be renewed (5 years).
3. Copy of Registration Certificate or copy of the receipt displaying Sales Tax paid.
4. Bill of Sale from vehicle purchase (date purchased, buyer/seller name(s) and address(es), and sale price).
5. Copy of the [Registration and Title Application \(RTA\) Form](#).
6. Written statement signed by the purchaser acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Rescissions of Sale (Vehicle Never Left the Lot):

**NOTE:** If vehicle had left the lot and was returned, the following paperwork must be completed, and request must be sent directly to the [Department of Revenue \(DOR\)](#).

1. Completed [Application for Abatement \(ABT\) Form](#).
2. Completed Affidavit - Rescission of Sale of a Motor Vehicle (MV-AB2) Form.
3. Bill of Sale from vehicle purchase (date purchased, buyer/seller name(s) and address(es), and sale price).
4. Copy of Registration Certificate or copy of the receipt displaying Sales Tax paid.
5. Written evidence that any deposit/down payment was returned to the purchaser, including:
  - a. Cancelled check from dealership to purchaser.
  - b. Receipt from dealership to purchaser.
  - c. Completed statement of receipt from dealership.
6. Copy of the [Registration and Title Application \(RTA\) Form](#).
7. Written statement signed by the purchaser acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Leases Entered as Purchases in Error:

1. Completed [Application for Abatement \(ABT\) Form](#).
2. Copy of lease contract between the lessor and lessee.
3. Copy of Registration Certificate or copy of the receipt displaying the Sales Tax paid.
4. Copy of the [Registration and Title Application \(RTA\) Form](#).
5. Written statement signed by the purchaser/ acknowledging that the Sales/Use Tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer or insurance agent for the Sales/Use Tax.

### Trade-in Not Entered:

1. Completed [Application for Abatement \(ABT\) Form](#).
2. Copy of Registration Certificate, copy of the receipt, or bundle report displaying Sales Tax paid.
3. Copy of the [Registration and Title Application \(RTA\) Form](#) with customer's signature.
4. Proof of ownership for vehicle traded-in.