

## Form ST-12B Sales Tax Exempt Certificate for Sales of Certain Medical Equipment

Rev. 4/10

Massachusetts Department of Revenue

## Part A: To be Completed by Physician

I hereby prescribe the following medical equipment for the patient named below and certify that such equipment is medically necessary. Name of patient\*

Items Exempt from Sales and Use Tax When Pr	escribed by a Physician
Kidney dialysis machines	Canes and tripod quad canes
Enteral and parenteral feedings and feeding devices	Hospital beds for home use
□ Suction machines	Breast prostheses
Oxygen concentrators, regulators, humidifiers, masks and cannulas	Alternating pressure pad units
Ultrasonic nebulizers	□ Patient lifts
Life-sustaining resuscitators	$\Box$ Insulin needles and insulin syringes
	Eveglasses
Heart pacemakers	□ Other
Full description of equipment	
Signature of physician*	Registration number*
Address	
Part B: To be Completed by Purchaser	
Name of vendor	
Address	
Signed under the penalties of perjury.	
Signature of purchaser	
Address	

## **General Information**

Under Massachusetts General Laws (MGL), Chapter 64H, sec. 6(I) the medical equipment listed above is exempt from sales and use tax if prescribed by a physician. The exemption covers sales, rentals and repairs of these items. Vendors must collect the tax on sales of the medical equipment listed unless the purchaser presents this exempt certificate properly completed. If the physician does not complete Part A, his or her written prescription form may be substituted. Vendors should attach the prescription to this form. This patient-specific information is not required for kidney dialysis machines. The purchaser must complete Part B. Vendors must retain a copy of this form with their tax records to substantiate the exempt sale. See Massachusetts Regulation 830 CMR 62C.25.1. Warning: Willful misuse of this certificate is subject to criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

If you have any questions about the acceptance or use of this certificate, please contact: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204; (617) 887-MDOR.

\*This information is **not** required for kidney dialysis machines, which can only be used under the direction of a physician.