



Out of State Contractors Unit Guarantee Bond

Rev. 4/20

Massachusetts
Department of
Revenue

1. **Whereas:** _____ (contractor or subcontractor.)
Federal Identification Number _____, (hereinafter called the contractor) has entered
into a contract dated _____, in the amount of _____ dollars (\$_____)
with _____ (principal owner or general contractor)
of _____ pursuant to which tangible personal property
will be consumed or used in Massachusetts at: _____ (name of job and location).

2. **Whereas**, the contractor is required to deposit with the Commissioner of Revenue a guarantee bond equivalent to 6.25 percent of the contract.

3. Contractor and _____, as surety
(hereafter called the surety.), bind themselves, their heirs, executors, administrators, successors and assigns, solely and severally, for payment to the Commonwealth of Massachusetts of a sum equal to the taxes incurred in this job under MGL ch 64H and ch 64I up to the maximum sum of _____ dollars (\$_____).

4. Subject to Paragraph 5, the above obligation shall be void if the contractor files the returns and pays the taxes required by MGL ch 64H and ch 64I. The return shall include the following:

- A. The cost of all tangible property, as defined by MGL ch 64H and ch 64I, which tangible property was brought into Massachusetts or received in Massachusetts by the contractor for his consumption or use of other persons at his expense, or on his behalf, as an agent for a principal; who desires to acquire such property for consumption or use of other persons at his expense, or on his behalf, or as agent for a principal who desires to acquire such property for consumption or use by such a principal or other at the contractors expense;
- B. Amount of rental payable for any equipment not owned by the contractor, but brought into Massachusetts or received in Massachusetts by the contractor for his own consumption or use and,
- C. The tax payable under terms (A) and (B).

Note: This form can be filed online using MassTaxConnect at mass.gov/masstaxconnect. Be sure to attach this form when adding a project online. If being mailed send to Massachusetts Department of Revenue, Out of State Contractors Unit, 200 Arlington Street Room 4300, Chelsea, MA 02150

5. After examination of contractor's returns and any supporting records or documents, the commissioner or an agent of the commissioner, shall verify the amount of tax shown in the contractor's returns and shall in accordance with MGL ch 62C, give a notice of assessment to contractor, and a copy thereof to surety of the excess of any amounts of tax found to be due and payable, and such notice shall be effective as of the date of which it was mailed. Any additional amount of tax, including interest and penalties, found to be due and payable after examination of the contractor's returns shall be paid by the surety to the commissioner within fourteen days of the date of such notice to surety.

6. Surety attests to holding a present valid license from the Commonwealth of Massachusetts Division of Insurance to write surety bonds in Massachusetts, pursuant to MGL ch 175.

These presents shall be deemed to have been executed at Boston, Massachusetts and any action or proceeding thereon by or on behalf of the commissioner may be commenced in the Commonwealth of Massachusetts and shall be governed by the laws of said Commonwealth.

The effective date of this bond is from _____, 20_____, to _____, 20_____.

In witness hereof, the contractor and surety have affixed their seals and caused these presents to be executed this _____ day of _____, 20_____.

Corporation Seal
Contractor

Contractor
By _____
Title

Corporation Seal
Surety

Surety
By _____
Title