



Massachusetts Department of Revenue

Form ST-6

Certificate of Payment of Sales or Use Tax for Boat, Recreation or Snow Vehicle

Name of purchaser/business, Federal Identification number, Social Security number, Mailing address, City/Town, State, Zip, Fill in if: Business, Sole-proprietor, Individual, Amended return, Dealer sale, Boat, Rec. vehicle, Snow vehicle, Model year, Make of boat or vehicle, Model name, Engine size, Type/length, Serial or Vehicle Identification number, Date of sale, Date first brought into Massachusetts, City/town of boat mooring, USCG documentation number, Name of vessel, Hailing port

Part A. Sale by registered dealer. To be completed by dealer and tax collected before making delivery. Note: If sale by a person other than registered dealer, complete Part B on page 2.

1 Gross sales price (include cents. Do not include price of trailer) 1, 2 Trade-in allowance (if any) 2, Model year, Make of traded-in boat or vehicle, Serial or Vehicle Identification number, 3 Manufacturer's rebate 3, 4 Total adjustments. Add lines 2 and 3. 4, 5 Taxable sales price. Subtract line 4 from line 1. 5, 6 Sales tax collected. Multiply line 5 by .0625 6

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Signature of purchaser (must file with Department of Revenue), Title, Date, Business name of seller (if any), Federal Identification number (if dealer), Signature of seller, Title, Date, Mailing address, City/Town, State, Zip

Tax payment for amount entered above has been received. This claim is subject to verification and assessment by the Department of Revenue. Erroneous information will result in suspension of registration.

Approved by Department of Revenue representative, Date

STAPLE CHECK HERE



Name of purchaser/business

Federal Identification number

Social Security number

**Part B. Sale by a person other than registered dealer**

<b>1</b> Gross sales price (include cents. Do not include price of trailer) .....	<b>1</b>	<input type="text"/>
<b>2</b> Sales/use tax. Multiply line 1 by .0625 .....	<b>2</b>	<input type="text"/>
<b>3</b> Penalties and interest .....	<b>3</b>	<input type="text"/>
<b>4</b> Total. Add lines 2 and 3 .....	<b>4</b>	<input type="text"/>

**Amended Return**

If you need to change a line item on your return, complete a new return with the corrected information and fill in the "Amended Return" oval. Generally, an amended return must be filed within three years of the date that your original return was filed.

By filling in the amended return oval, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit [mass.gov/dor/amend](http://mass.gov/dor/amend) for additional information about filing an amended return, or filing an application for abatement.