



Form MV-AB2 Affidavit — Rescission of Sale of a Motor Vehicle

Rev. 4/99

**Massachusetts
Department of
Revenue**

Please read the instructions below before completing this form. All entries must be printed except for signatures.

Part 1. Motor Vehicle Returned

Year	Make Subaru	Model Outback	Vehicle identification number 4S4BSANC0G3251746	Title number
Name of purchaser			Date of sale 08/14/2026	Date vehicle returned
Street address		City/Town	State	Zip

I purchased the motor vehicle described above from:

Name of seller Rosalind M. Kavanagh	Telephone
Street address 214 Cottage St, New Bedford, MA 02740	City/Town State Zip

Part 2. Following to Be Completed by Seller

Private parties must complete 1 and 2. Dealers must complete 1 through 5.

1. Have all monies been refunded (not including registration fees and taxes)? ☒ Yes ☐ No. If no, please explain:

2. Date vehicle returned to you **08/27/2026**

3. Was the above vehicle returned to stock? ☐ Yes ☐ No.

4. Was this a complete rescission of sale? ☐ Yes ☐ No.

5. Was the above vehicle accepted as a trade-in? ☐ Yes ☐ No.

I declare under the pains and penalties of perjury that I have reviewed this affidavit and the statements I have made in it and declare that they are true, correct and complete.

Seller Rosalind Kavanagh	Date
Purchaser Terrence Ballantyne	Date

Instructions

The purchaser of a motor vehicle may be entitled to a refund when a sale is rescinded. The purchase price must be refunded in full, less any pre-established handling fee and the motor vehicle returned within 180 days from the date of purchase.

Please submit the following when applying for an abatement:

1. Application for Abatement (ABT).
2. Copy of registration showing amount of sales tax paid.
3. Completed Affidavit — Rescission of Sale of a Motor Vehicle (MV-AB2). Purchaser must complete Part 1. Seller must complete Part 2. Both purchaser and seller must sign this form.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made willfully and is false as to a material matter may be punished as a felony under Massachusetts General Laws, Ch. 62C s. 73, or Ch. 268 s. 1A. Perjury is a serious crime and punishment can be severe.

Mail completed package to:
**Massachusetts Department of Revenue
PO Box 7058
Boston, MA 02204
(617) 887-MDOR**

How to fill out MV-AB2 — Affidavit - Rescission of Sale of a Motor Vehicle

sellmycarhub.com

[/forms/massachusetts/mv-ab2-rescission-of-sale-of-a-motor-vehicle/](https://www.mass.gov/doc/form-mv-ab2-affidavit-rescission-of-sale-of-a-motor-vehicle/)

Massachusetts · written against MV-AB2 (Rev 4/99), issued under 830 CMR 64H.25.1

The form for a sale that came undone. If a Massachusetts buyer returns the vehicle and gets their money back, this affidavit is how the sales or use tax they already paid is recovered - and it is signed by both of them, which is why a private seller ends up filling in half of it weeks after they thought the car was gone.

This sheet is not the form. Download the blank MV-AB2 from the Massachusetts Registry of Motor Vehicles at <https://www.mass.gov/doc/form-mv-ab2-affidavit-rescission-of-sale-of-a-motor-vehicle/download?f=MV-AB2.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	BUYER	Part 1, the vehicle and the dates	Year, make, model, identification number, title number, the date of sale and the date the vehicle came back. Watch out: Two dates, and the gap between them is the point of the form. Take the date of sale from the back of the certificate so the two documents agree.
2	BUYER	Part 1, the purchaser	The buyer's name and address - the person who paid the tax and wants it back. Watch out: This half is written by the buyer, because the abatement is theirs. The seller's half starts at Part 2.
3	YOU	Part 1, the seller	Your name, telephone number and address, in the block headed I purchased the motor vehicle described above from. Watch out: A telephone number is asked for here and nowhere else on the form. The Department of Revenue uses it if the two halves of the affidavit disagree.
4	YOU	Part 2, question 1	Whether every dollar has gone back, and if not, why not. Watch out: Registration fees and taxes are excluded from the question by its own wording, so keeping those does not make the answer No.
5	YOU	Part 2, question 2	The date the vehicle was returned to you. Watch out: Stop here. Questions 3 to 5 are the dealer's, and a private seller who answers them has claimed to be one.
6	YOU	Both signatures	Seller signs and dates, purchaser signs and dates. Watch out: Sign it once the money has actually moved. The declaration covers everything above it, including the answer that all monies have been refunded.

What gets this one rejected

- A private seller filling in questions 3, 4 and 5. The instruction on the form is that private parties must complete 1 and 2.
- A partial refund with no explanation. Question 1 asks whether all monies have been refunded and gives a line for saying why not.
- One signature. The declaration is joint - the buyer cannot recover the tax without the seller's certification, and the seller cannot end the transaction without the buyer's.
- Using it to unwind a transfer that was never taxed. There is nothing to abate.
- Confusing it with the certificate. Rescission does not un-write the assignment on the back of the title, and the assignment can never be voided.

☒ Amber is what you write ☐ Grey is a block somebody else completes The filled-in example is at the start of this sheet.

Read off MV-AB2 (Rev 4/99) and the Massachusetts Registry of Motor Vehicles's own pages, current as of 2026-08-23. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs.

sellmycarhub.com