

2009

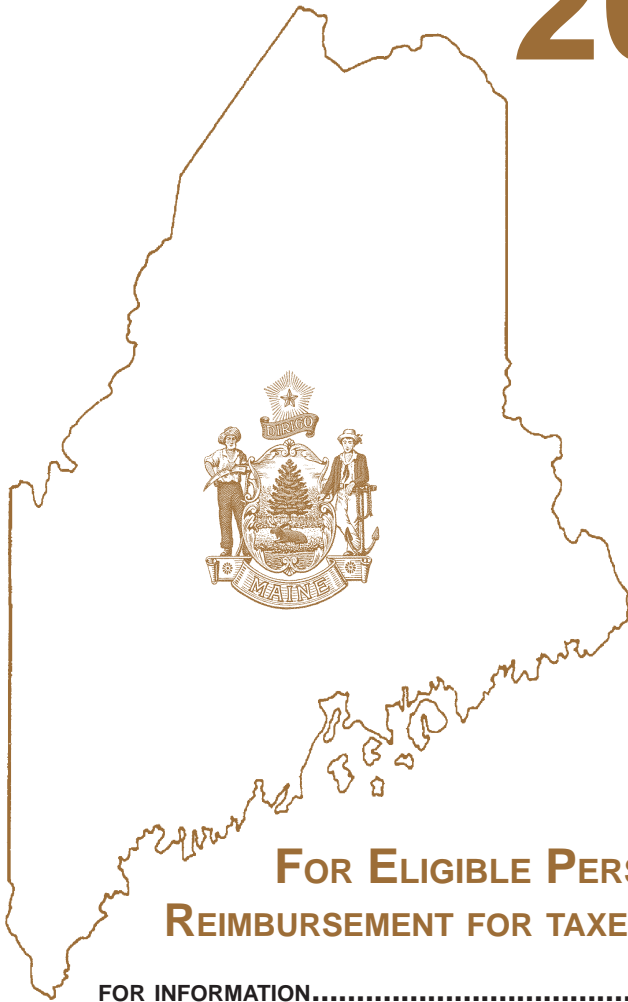
BUSINESS

EQUIPMENT

TAX

REIMBURSEMENT

BOOKLET



FOR ELIGIBLE PERSONAL PROPERTY TAXES PAID IN 2008
REIMBURSEMENT FOR TAXES PAID IN 2008 IS 90% OF THE AMOUNT PAID.

FOR INFORMATION.....

FOR FORMS

On the Internet:
www.maine.gov/revenue
Call:
 (207) 626-8475

Write to:
 Maine Revenue Services
 P.O. Box 9107
 Augusta, ME 04332-9107

Download:
www.maine.gov/revenue/forms
or Call:
 (207) 624-7894

All claims must be filed by December 31, 2009

IMPORTANT

Tax Increment Financing (“TIF”). All businesses that receive TIF reimbursement on personal property and are also applying for BETR must complete the worksheet located at www.maine.gov/revenue/forms/betr/betr_ws.pdf.

Business Equipment Tax Reimbursement (“BETR”) phase out. 36 MRSA §§ 6651 & 6652. Eligible business equipment first subject to assessment on or after April 1, 2008 will be exempt from Maine personal property tax if an exemption request is submitted to the municipality. Eligible business equipment is property that would have ordinarily qualified for BETR reimbursement, except for equipment located at certain retail facilities. Eligible business property first placed in service after April 1, 1995 and on or before April 1, 2007 continues to qualify for BETR. Eligible property placed in service by certain retail facilities after April 1, 2007 will also be eligible for BETR. In addition, the BETR reimbursement period is expanded indefinitely beyond 12 years, **with a 75% reimbursement rate for eligible property taxes paid in the 13th reimbursement year (see Form 801B).** The reimbursement rate is further reduced by five percentage

points annually beginning with the 14th year of BETR reimbursement until the rate is 50% for years beyond the 17th year of reimbursement for each piece of eligible property. The reimbursement rate for years 1 through 12 for each piece of eligible property is 100%. The reimbursement rate for year 13 for each piece of eligible property is 75%. Also, for property first subject to property tax assessment on or after April 1, 2008 and for property for which BETR reimbursement has previously been paid by the state for at least 12 years, the total of the BETR reimbursement and any Tax Increment Financing (“TIF”) reimbursement on the property cannot exceed the total property tax assessment on that property for the year for which BETR reimbursement is requested. The BETR reimbursement with respect to that property must be reduced by the total BETR/TIF reimbursement on the property that exceeds the total tax assessed on the property. **36 MRSA §§ 6652(1) & (4).**

Reimbursement limitation. For application periods beginning August 1, 2009 and August 1, 2010, the reimbursement is reduced by 10%. **36 MRSA § 6652(1).**

IMPORTANT INFORMATION:

Applications for the Business Equipment Tax Reimbursement (“BETR”) program are not complete if all required information is not provided or all schedules and notifications are not attached. To be considered complete, an application must include the following:

- A completed Form 800;
- A completed Form 801A and/or Form 801B;
- A copy of the tax bill for eligible property;
- A completed BETR/TIF worksheet (if applicable); and
- Proof of payment (dated receipt or copy of cancelled check)

An incomplete application cannot be processed for reimbursement.
Applications incomplete on or after the due date will be denied.

Lessors that have received reimbursement under the BETR program for taxes assessed on or after April 1, 2004 must reimburse the lessee for any portion of that reimbursement relating to property taxes previously paid by the lessee.

Only the entity or individual against whom the property tax assessment is made may apply for reimbursement.

Form 800 cannot be photocopied. Only an original form may be submitted.

A substitute Form 801A and Form 801B may be submitted if it includes all the information requested on the State Form 801A and Form 801B. If all of the information is not provided, the substitute Form 801A and Form 801B will be rejected.

BUSINESSES THAT DO NOT QUALIFY FOR BETR:

- Public Utilities.
- Certain energy facilities, including most natural gas pipelines and property used to produce or transmit energy primarily for sale.
- Businesses that provide radio-paging services.
- Businesses that provide mobile telecommunications services.
- Cable television companies.
- Businesses that provide satellite-based direct television broadcast services.
- Businesses that provide multichannel, multi-point television distribution services.
- Businesses that have ceased all productive operations on April 1 of the assessment year and for the 12-month period immediately preceding application for reimbursement. This rule does not apply if the owner can demonstrate a good faith effort to sell the property (effective for assessments made on or after April 1, 2002).

PROPERTY THAT DOES NOT QUALIFY FOR BETR:

- Land or buildings.
- Property attached to a building that serves the building rather than the particular business activity.
- Office furniture or light fixtures placed in service after April 1, 1996.
- Land improvements that enhance the use of the land rather than the particular business activity.
- Property entitled to an exemption as a qualifying pollution abatement facility under 36 MRSA § 656(1)(E) unless the property was placed in service after the December 1 immediately preceding the property tax year for which reimbursement is requested and the property has not yet been certified for exemption.
- Gambling machines or devices for property tax years beginning on or after April 1, 2004.
- Vehicles registered for on-road use on which an excise tax has been paid or on which a property tax has been applied as a credit against excise tax.

GENERAL INSTRUCTIONS

WHO MAY APPLY. Any business taxpayer assessed and paying the personal property tax on eligible business property first placed in service in Maine (either by the current owner or previous owner) after April 1, 1995 may apply for a reimbursement of the property tax paid.

“**Eligible property**” means qualified business property first placed in service in Maine after April 1, 1995. Property first placed in service in Maine prior to April 2, 1995 (whether by current or previous owner) does not qualify for reimbursement.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements, and inventory parts. Construction-in-progress prior to April 2, 1995 that was previously eligible for reimbursement in 1996 remains eligible for reimbursement.

“**Qualified business property**” means property used or held exclusively for a business purpose and subject to an allowance for depreciation or, in the case of construction-in-progress or inventory parts, would be subject to an allowance for depreciation when placed in service.

Qualified business property does not include land or buildings; however, it does include property affixed or attached to a building or other real estate if it is used to further the particular trade or business activity taking place at that location. It does not include components or attachments to a building if used primarily to serve the building (for example, standard heating, air conditioning, plumbing and lighting systems). It also does not include land improvements typically made to further the use of the land (for example, driveways, parking lots or fences).

The reimbursement is not allowed for office furniture (such as tables, chairs, desks, bookcases, filing cabinets and modular office partitions) or lamps and lighting fixtures placed in service after April 1, 1996.

The reimbursement is not allowed for gambling machines or devices for property tax years beginning on or after April 1, 2004.

BETR & TIF overlap. The BETR application contains a checkoff box to indicate if the applicant is also receiving a benefit under a Tax Increment Financing (“TIF”) agreement. All BETR applicants who are also receiving TIF benefits must complete a worksheet located on the MRS web site at: www.maine.gov/revenue/forms/betr/BETR_WS.pdf See 36 MRSA § 6664.

COGENERATION FACILITIES. Reimbursement for cogeneration facilities is based on the energy produced during the property tax year preceding the property tax year for which a claim is made.

ASSESSOR NOTIFICATION (Form 801A and Form 801B). Before filing a request for reimbursement, you must notify the local tax assessor of your intent to claim reimbursement of property tax. **Form 801A (eligible property claimed for less than 13 years) and Form 801B (eligible property claimed for more than 12 years) are provided for this purpose.** You may use your own schedule as a substitute for Form 801A and Form 801B, as long as it provides all of the required information. The assessor notification Form 801A must contain a list that provides a detailed description of property you believe is eligible business property, the state of origin for used property, the number of years the property has been claimed under this program, the date the property was placed in service, and the original cost. Also, the assessor notification must include a request that the assessor of the taxing jurisdiction provide a statement identifying the assessed value of the eligible business property for which the taxpayer will be requesting reimbursement, the property tax rate, and the assessed tax amount. See instructions on page 4.

CONSOLIDATION SCHEDULE. If your business has eligible property located in multiple municipalities, you are required to complete a consolidation schedule to request reimbursement. The consolidation schedule is on the reverse side of Form 800. See specific instructions on page 4 for filing the consolidation schedule. An electronic version of the consolidation schedule is now available in the form of an Excel spreadsheet file. To request to have the file emailed to you, contact Maine Revenue Services at income.tax@maine.gov.

EXTENSION TO FILE. An extension of time to file through March 1, 2010 may be granted for "good cause." A request for extension of time to file must be made in writing to the address listed under "WHERE DO I FILE?" on this page. The request must include the applicant's full name, address and federal EIN; the amount(s) of property taxes paid in 2008; the date(s) property taxes were paid in 2008; and the reason an extension is being requested. By law, extensions may not be granted beyond March 1, 2010 for any reason.

ROUND TO WHOLE DOLLARS. Round the money items on your application and consolidation schedule to whole dollars. Round down to the next lower

dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

WHERE DO I FILE? Mail your completed application along with the Assessor Notification (Form 801A and/or Form 801B), a copy of your tax bill, proof of payment and BETR/TIF worksheet (if necessary) to:

Maine Revenue Services
Income/Estate Tax Division
P.O. Box 9107
Augusta, ME 04332-9107

Two return address labels have been included in the booklet for your convenience.

AMENDED APPLICATION. Amended applications are not necessary for any reason other than if the property tax is reduced or abated after a claim for reimbursement has been filed. An amended application for reimbursement must be filed within 60 days after receipt of the reduction or abatement.

Reimbursement of property tax that has subsequently been reduced or abated must be repaid to Maine Revenue Services with the amended application. Make your check payable to: Treasurer, State of Maine.

If you fail to file an amended application, including any payment due, within the 60-day period, Maine Revenue Services may issue an assessment for the balance due plus interest and penalties.

Interest runs from the original reimbursement date to the date of repayment. The calendar year interest rate is set annually by Maine Revenue Services.

The penalty for failure to file an amended application is \$25 or 10% of the amount of the balance due, whichever is greater. The penalty for failure to pay the balance due on time is 1% of the liability for each month the liability is late, up to a maximum of 25%.

WHERE DO I GET FORMS? You may download forms from the Maine Revenue Services web site at www.maine.gov/revenue/forms. Forms are also available at municipal offices, or by calling (207) 624-7894.

SPECIFIC INSTRUCTIONS

***Due to scanner requirements, PHOTOCOPIES are not acceptable.**

NOTE: The application form* and the consolidation schedule* are designed to comply with optical scanning requirements. The spaces indicated in red must be completed carefully with black or blue ink only. Letters and numbers must be entered legibly within the indicated area. Letters must be in uppercase only and start on the left; numbers start from the right. For example:

Business Name X A V I E R Z F O R R E S T A L I N C
Mailing Address 6 R O C K W O O D D R I V E
5. Original cost of eligible property \$ 1 , 0 2 9 , 6 2 5 .

APPLICATION (FORM 800)

Check the correct box to indicate whether applicant is a corporation, partnership, sole proprietor, or LLC.

Applicant ID Number and Name. If the applicant is a **corporation, partnership or LLC**, enter the federal EIN and business name. If the applicant is a **sole proprietor**, enter the social security number, name, and address. This should be the same name and ID number used to file other tax forms.

Line 1. Consolidated Application. If you are filing for reimbursement of taxes paid to more than one municipality, check the "YES" box. If yes, please refer to the consolidation schedule instructions on page 4. If you are filing a claim relating to only one municipality, check the "NO" box.

Line 2. Business Code. Enter the six-digit code for the type of business for which the reimbursement is being requested. The business code listing is available on the web at www.maine.gov/revenue/taxrelief/betr.htm.

Line 3. Municipal Code. Enter the appropriate municipal code from the table available on pages 5 and 6.

Line 4a. Check this box if this business was started on or after April 1, 1995.

Line 4b. Check this box if the business receives reimbursement for personal property taxes under a Tax Increment Financing ("TIF") agreement. If yes, a completed TIF worksheet must accompany the BETR application. The TIF worksheet can be found at www.maine.gov/revenue/forms/betr or by calling 207-626-8475.

Lines 5-8. In the **2007 column**, enter information relating to property taxes paid in 2008 for property taxes assessed on April 1, 2007. In the **2008 column**, enter information relating to property taxes paid in 2008 for property taxes assessed on April 1, 2008. If requested reimbursement is for property taxes assessed by more than one municipality, first complete the consolidation schedule (see instructions on page 4), then complete lines 5, 6, 8 and 9. For instructions on how to file for reimbursement of property tax payments made in 2008 relating to assessments prior to April 1, 2007, call (207) 626-8475.

Lines 5a and 5b. Original Cost of Eligible Property. Enter the total original cost of the eligible business property for which reimbursement is being requested from column E on Form 801A and Form 801B.

Lines 6a and 6b. Assessed Value. Enter the total assessed value of the eligible business property from column F of Forms 801A and 801B.

3 Lines 7a and 7b. Property Tax Rate. Enter the property tax rate from

SPECIFIC INSTRUCTIONS, continued

Sections 3 of Forms 801A and 801B. Leave blank if you completed a consolidation schedule for property taxes assessed by more than one municipality.

Lines 8a and 8b. Requested Reimbursement. Enter the amount of tax paid in 2008 on eligible business property. Do not include property taxes assessed in a year for which the high-technology credit is taken, if that property is included in the high-technology credit investment base. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2007 tax bill was paid in 2008, the tax paid for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801A and Form 801B for 2007.

Lines 8c and 8d. Enter 90% of lines 8a and 8b.

Line 9. Total Requested Reimbursement. Total of lines 8c and 8d. For property first subject to property tax assessment on or after April 1, 2008 and for property for which BETR reimbursement has previously been paid by the state for at least 12 years, the total of the BETR reimbursement and any Tax Increment Financing ("TIF") reimbursement on the property cannot exceed the total property tax assessment on that property for the year for which BETR reimbursement is requested. The BETR reimbursement with respect to that property must be reduced by the total BETR/TIF reimbursement on the property that exceeds the total tax assessed on the property.

Signatures. The applicant must sign and date the application. If someone other than the applicant completed the application, that individual must also sign the application and provide their social security number or federal EIN.

Telephone. Provide applicant and preparer telephone numbers in case questions arise regarding the application.

CONSOLIDATION SCHEDULE

Complete this schedule if you are claiming reimbursement for property tax that you paid in more than one municipality. **Do not** complete this schedule if you are making a claim for only one business location. If required, you must complete this schedule first. The information on this schedule is needed to complete the front of Form 800. You may submit more than one Consolidation Schedule page. A separate Form 801A and Form 801B must be completed for each municipality listed on the Consolidation Schedule.

An Excel spreadsheet format for submission of the consolidation schedule is available from MRS. To request an email copy of the Excel spreadsheet format, contact MRS at income.tax@maine.gov.

For each municipality listed, enter in the 2007 row information relating to property taxes paid in 2008 for property taxes assessed on April 1, 2007. Enter in the 2008 row information relating to property taxes paid in 2008 for property taxes assessed on April 1, 2008.

Column A. Municipal Code. Enter the appropriate municipal code from the table available on pages 5 and 6.

Column B. Original Cost. For each municipality listed, enter the total original cost of the eligible business property for which reimbursement is being requested as shown on the related Form 801A and Form 801B, column E.

Column C. Assessed Value. The total assessed value must be entered on this line from the completed Assessor Notification schedule (Form 801A and Form 801B, column F).

Column D. Property Tax Rate. Enter the applicable property tax rate for each municipality listed.

Column E. Tentative Requested Reimbursement. Enter the amount of tax paid in 2008 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2007 tax bill was paid in 2008, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801 for 2007.

Column F. Tentative Total Reimbursement. Enter the total of the 2007 and 2008 requested reimbursement from column E.

Page Total. Enter the sum of columns B, C and F on each Consolidation Schedule page.

Grand Total. On the **first** Consolidation Schedule page only, enter the sum for columns B, C and F of all Consolidation Schedule pages.

When using the Consolidation Schedule, lines 5a, 5b, 6a, 6b, 8a, 8b, 8c, and 8d of Form 800 must reflect the combined total from all of the assessor notifications (Forms 801A and Forms 801B) involved. Amounts for 2007 and 2008 on the Consolidation Schedule must be totaled separately in order to complete these lines on Form 800. Leave line 7 blank.

ASSESSOR NOTIFICATION (FORM 801A and FORM 801B)

If requesting reimbursement for property located in more than one municipality, complete separate Forms 801A and Forms 801B for each municipality. Form 801A is used for eligible property for reimbursement claims of not more than 12 years and Form 801B is for reimbursement claims of more than 12 years.

Section 1 and Section 2, columns A through E, are to be completed by the applicant. Include only the items you believe to be eligible for reimbursement. You may use your own schedule as a substitute for Form 801A and Form 801B as long as it provides all of the required information. **Section 2, column F and Section 3 are to be completed by the local tax assessor.**

Section 1. Notice of Intent. In 1A., enter the name of the municipality in which the eligible business property is located; the name of the business entity or individual; and the appropriate municipal code from the table available on pages 5 and 6. You must indicate the name under which you do business at both the local and the state level. If these names are different, you must enter both names. In 1B., indicate the type of business entity.

Section 2. Schedule for Business Equipment Tax Reimbursement. Enter the location where the property is situated. Use the location that is known to the local assessor. Form 801A is for eligible property for reimbursement claims of not more than 12 years. Form 801B is for eligible property for reimbursement claims of more than 12 years.

Column A. Property Description. Form 801A only: provide an itemized list describing the eligible property. The list must be detailed. For example, "Machinery & Equipment" or "Furniture & Fixtures" is not acceptable. The applicant is responsible for proper description of eligible property.

Column B. State of Origin. Enter the state of origin for used property only. See "Column C" below for more information.

Column C. Number of Years Claimed. Form 801A only: enter the number of years for which you have received property tax reimbursement on this equipment under the BETR Program. If you purchased eligible property from a previous Maine owner, you must add one year for each year the property was claimed by the previous owner. If Maine is entered in Column B, you must include with your application documentation showing evidence of the date first placed in service in Maine (whether by current or previous owner). Property placed in service in Maine prior to April 2, 1995 does not qualify for reimbursement.

Column D. Date Placed in Service. Form 801A: enter the month and year the property was first placed in service in Maine (whether by you or previous owner). Equipment placed in service in Maine prior to April 2, 1995 does not qualify for reimbursement. **Form 801B:** enter the original assessment year for each property category.

Column E. Original Cost. Enter the original cost of the eligible business property. **Form 801B:** enter the total original cost for each property category.

Total Line. Enter on this line the total of all original cost amounts listed in Column E.

Column F. The local tax assessor will complete this column by entering the assessed value for each eligible business property on each line and entering the total assessed value on the **Total** line. The assessed value for property listed on Form 801B is limited to 75%.

Section 3. Property Tax Information. The local tax assessor will complete this section by indicating the property tax rate, assessed tax, the tax assessment, and their signature and date of signing.

NOTE: After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant must sign it, date it, and annotate it with either a social security number or federal EIN.

TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
ABBOT	101	BURLINGTON	166	DREW PLT.	229	HAYNESVILLE	295
ACTON	102	BURNHAM	167	DURHAM	230	HEBRON	296
ADDISON	103	BUXTON	168	DYER BROOK	231	HERMON	297
ALBION	104	BYRON	169	EAGLE LAKE	233	HERSEY	298
ALEXANDER	105	CALAIS	170	EAST MACHIAS	235	HIGHLAND PLT.	299
ALFRED	106	CAMBRIDGE	171	EAST MILLINOCKET	236	HIRAM	300
ALLAGASH	107	CAMDEN	172	EASTBROOK	234	HODGDON	301
ALNA	108	CANAAN	173	EASTON	237	HOLDEN	302
ALTON	109	CANTON	174	EASTPORT	238	HOLLIS	303
AMHERST	110	CAPE ELIZABETH	175	EDDINGTON	239	HOPE	304
AMITY	111	CARATUNK	176	EDGECOMB	240	HOULTON	305
ANDOVER	112	CARIBOU	177	EDINBURG	241	HOWLAND	306
ANSON	113	CARMEL	178	ELIOT	242	HUDSON	307
APPLETON	114	CARRABASSETT VAL	596	ELLSWORTH	244	INDIAN ISLAND	
ARROWSIC	115	CARROLL PLT.	179	EMBDEN	245	PENOBSCOT NATION	891
ARUNDEL	116	CARTHAGE	180	ENFIELD	246	INDUSTRY	308
ASHLAND	117	CARY PLT.	181	ETNA	247	ISLAND FALLS	309
ATHENS	118	CASCO	182	EUSTIS	248	ISLE AU HAUT	310
ATKINSON	119	CASTINE	183	EXETER	249	ISLESBORO	311
AUBURN	120	CASTLE HILL	184	FAIRFIELD	250	JACKMAN	312
AUGUSTA	121	CASWELL	185	FALMOUTH	251	JACKSON	313
AURORA	122	CENTERVILLE	186	FARMINGDALE	252	JAY	314
AVON	123	CHAPMAN	187	FARMINGTON	253	JEFFERSON	315
BAILEYVILLE	124	CHARLESTON	188	FAYETTE	254	JONESBORO	316
BALDWIN	125	CHARLOTTE	189	FORT FAIRFIELD	255	JONESPORT	317
BANCROFT	126	CHELSEA	190	FORT KENT	256	KENDUSKEAG	318
BANGOR	127	CHERRYFIELD	191	FRANKFORT	257	KENNEBUNK	319
BAR HARBOR	128	CHESTER	192	FRANKLIN	258	KENNEBUNKPORT	320
BARING PLT.	593	CHESTERVILLE	193	FREEDOM	259	KINGFIELD	321
BATH	130	CHINA	194	FREEPORT	260	KINGSBURY PLT.	322
BEALS	131	CLIFTON	195	FRENCHBORO	347	KITTERY	323
BEAVER COVE	597	CLINTON	196	FRENCHVILLE	261	KNOX	324
BEDDINGTON	132	CODYVILLE PLT.	197	FRIENDSHIP	262	LAGRANGE	325
BELFAST	133	COLUMBIA	198	FRYEBURG	263	LAKE VIEW PLT.	326
BELGRADE	134	COLUMBIA FALLS	199	GARDINER	264	LAKEVILLE	327
BELMONT	135	COOPER	200	GARFIELD PLT.	265	LAMOINE	328
BENTON	137	COPLIN PLT.	201	GARLAND	266	LEBANON	329
BERWICK	138	CORINNA	202	GEORGETOWN	267	LEE	330
BETHEL	139	CORINTH	203	GILEAD	268	LEEDS	331
BIDDEFORD	140	CORNISH	204	GLENBURN	269	LEVANT	332
BINGHAM	141	CORNVILLE	205	GLENWOOD PLT.	270	LEWISTON	333
BLAINE	142	CRANBERRY ISLES	206	GORHAM	271	LIBERTY	334
BLUE HILL	144	CRAWFORD	207	GOULDSBORO	272	LIMERICK	335
BOOTHBAY	145	CRYSTAL	208	GR LAKE STR PLT.	275	LIMESTONE	336
BOOTHBAY HARBOR	146	CUMBERLAND	209	GRAND ISLE	274	LIMINGTON	337
BOWDOIN	147	CUSHING	210	GRAY	276	LINCOLN	338
BOWDOINHAM	148	CUTLER	211	GREAT POND	417	LINCOLN PLT.	339
BOWERBANK	149	CYR PLT.	212	GREENBUSH	277	LINCOLNVILLE	340
BRADFORD	150	DALLAS PLT.	213	GREENE	278	LINNEUS	341
BRADLEY	151	DAMARISCOTTA	214	GREENVILLE	280	LISBON	342
BREMEN	152	DANFORTH	215	GREENWOOD	281	LITCHFIELD	343
BREWER	153	DAYTON	216	GUILFORD	282	LITTLETON	344
BRIDGEWATER	154	DEBLOIS	217	HALLOWELL	283	LIVERMORE	345
BRIDGTON	155	DEDHAM	218	HAMLIN	284	LIVERMORE FALLS	346
BRIGHTON PLT.	156	DEER ISLE	219	HAMMOND	285	LONG ISLAND	455
BRISTOL	157	DENMARK	220	HAMPDEN	286	LOVELL	348
BROOKLIN	158	DENNISTOWN PLT.	221	HANCOCK	287	LOWELL	349
BROOKS	159	DENNYSVILLE	222	HANOVER	288	LUBEC	350
BROOKSVILLE	160	DETROIT	223	HARMONY	289	LUDLOW	351
BROWNFIELD	161	DEXTER	224	HARPSWELL	290	LYMAN	352
BROWNVILLE	162	DIXFIELD	225	HARRINGTON	291	MACHIAS	353
BRUNSWICK	163	DIXMONT	226	HARRISON	292	MACHIASPORT	354
BUCKFIELD	164	DOVER FOXCROFT	227	HARTFORD	293	MACWAHOC PLT.	355
BUCKSPORT	165	DRESDEN	228	HARTLAND	294	MADAWASKA	356

TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
MADISON	357	ORIENT	422	SANDY RIVER PLT.	480	VINALHAVEN	543
MADRID	358	ORLAND	423	SANFORD	481	WADE	544
MAGALLOWAY PLT.	359	ORONO	424	SANGERVILLE	482	WAITE	545
MANCHESTER	360	ORRINGTON	425	SCARBOROUGH	483	WALDO	546
MAPLETON	361	OSBORN	426	SEARSMONT	484	WALDOBORO	547
MARIAVILLE	362	OTIS	427	SEARSPORT	485	WALES	548
MARS HILL	364	OTISFIELD	428	SEBAGO	486	WALLAGRASS	549
MARSHFIELD	363	OWLS HEAD	429	SEBEC	487	WALTHAM	550
MASARDIS	365	OXBOW PLT.	430	SEBOEIS PLT.	488	WARREN	551
MATINICUS ISLE PL	366	OXFORD	431	SEDGWICK	489	WASHBURN	552
MATTAWAMKEAG	367	PALERMO	432	SHAPLEIGH	490	WASHINGTON	553
MAXFIELD	368	PALMYRA	433	SHERMAN	491	WATERBORO	554
MECHANIC FALLS	369	PARIS	434	SHIRLEY	492	WATERFORD	555
MEDDYBEMPS	370	PARKMAN	435	SIDNEY	493	WATERVILLE	556
MEDFORD	595	PARSONSFIELD	436	SKOWHEGAN	494	WAYNE	557
MEDWAY	371	PASSADUMKEAG	437	SMITHFIELD	495	WEBSTER PLT.	559
MERCER	372	PATTEN	438	SMYRNA	496	WELD	560
MERRILL	373	PEMBROKE	439	SOLOON	497	WELLINGTON	561
MEXICO	374	PENOBSCOT	440	SOMERVILLE	498	WELLS	562
MILBRIDGE	375	PERHAM	441	SORRENTO	499	WESLEY	563
MILFORD	376	PERRY	442	SOUTH BERWICK	500	WEST BATH	564
MILLINOCKET	377	PERU	443	SOUTH BRISTOL	501	WEST FORKS	567
MILO	378	PETER DANA POINT		SOUTH PORTLAND	503	WEST GARDINER	568
MINOT	379	PASSAMAQUODDY		SOUTH THOMASTON	504	WEST PARIS	571
MONHEGAN PLT	380	NATION	892	SOUTHPORT	502	WESTBROOK	565
MONMOUTH	381	PHILLIPS	444	SOUTHWEST HARBOR	505	WESTFIELD	566
MONROE	382	PHIPPSBURG	445	SPRINGFIELD	506	WESTMANLAND	569
MONSON	383	PITTSFIELD	446	STACYVILLE	507	WESTON	570
MONTICELLO	384	PITTSTON	447	STANDISH	508	WESTPORT	572
MONTVILLE	385	PLEASANT POINT		STARKS	509	WHITEFIELD	573
MOOSE RIVER	386	PASSAMAQUODDY		STETSON	510	WHITING	574
MORO PLT.	387	NATION	893	STEUBEN	511	WHITNEYVILLE	575
MORRILL	388	PLEASANT RDGE PLT	448	STOCKHOLM	512	WILLIMANTIC	576
MOSCOW	389	PLYMOUTH	449	STOCKTON SPRINGS	513	WILTON	577
MOUNT CHASE	390	POLAND	450	STONEHAM	514	WINDHAM	578
MOUNT DESERT	391	PORTAGE LAKE	451	STONINGTON	515	WINDSOR	579
MOUNT VERNON	392	PORTER	452	STOW	516	WINN	580
NAPLES	393	PORTLAND	453	STRONG	517	WINSLOW	581
NASHVILLE PLT.	394	POWNAL	454	SULLIVAN	518	WINTER HARBOR	582
NEW CANADA	396	PRESQUE ISLE	456	SUMNER	519	WINTERPORT	583
NEW GLOUCESTER	399	PRINCETON	457	SURRY	520	WINTERVILLE PLT.	584
NEW LIMERICK	400	PROSPECT	458	SWANS ISLAND	521	WINTHROP	585
NEW PORTLAND	402	RANDOLPH	459	SWANVILLE	522	WISCASSET	586
NEW SHARON	404	RANGELEY	460	SWEDEN	523	WOODLAND	587
NEW SWEDEN	405	RANGELEY PLT.	461	TALMADGE	524	WOODSTOCK	588
NEW VINEYARD	406	RAYMOND	462	TEMPLE	525	WOODVILLE	589
NEWBURGH	395	READFIELD	463	THE FORKS PLT.	526	WOOLWICH	590
NEWCASTLE	397	REED PLT.	464	THOMASTON	527	YARMOUTH	591
NEWFIELD	398	RICHMOND	465	THORNDIKE	594	YORK	592
NEWPORT	401	RIPLEY	466	TOPSFIELD	528	UNORGANIZED	
NEWRY	403	ROBBINSTON	467	TOPSHAM	529	TERRITORIES	
NOBLEBORO	407	ROCKLAND	468	TREMONT	530	AROOSTOOK	803
NORRIDGEWOCK	408	ROCKPORT	469	TRENTON	531	FRANKLIN	807
NORTH BERWICK	409	ROME	470	TROY	532	HANCOCK	809
NORTH HAVEN	411	ROQUE BLUFFS	471	TURNER	533	KENNEBEC	811
NORTH YARMOUTH	413	ROXBURY	472	UNION	534	KNOX	813
NORTHFIELD	410	RUMFORD	473	UNITY	535	LINCOLN	815
NORTHPORT	412	SABATTUS	558	UPTON	536	OXFORD	817
NORWAY	414	SACO	474	VAN BUREN	537	PENOBSCOT	819
OAKFIELD	418	SAINT AGATHA	475	VANCEBORO	538	PISCATAQUIS	821
OAKLAND	419	SAINT ALBANS	476	VASSALBORO	539	SOMERSET	825
OGUNQUIT	598	SAINT FRANCIS	477	VEAZIE	540	WALDO	827
OLD ORCHARD BCH.	420	SAINT GEORGE	478	VERONA	541	WASHINGTON	829
OLD TOWN	421	SAINT JOHN PLT	479	VIENNA	542		



Form **800**
Page 1 **2009**

**BUSINESS EQUIPMENT TAX
REIMBURSEMENT
APPLICATION**



(for eligible personal property taxes paid in 2008)

Check if applicant is a: Corporation LLC
 Partnership Sole Proprietor

Application must be filed no later than **December 31, 2009.**

If applicant is a **corporation, partnership** or **LLC**, enter federal EIN..... -
Business Name:

If applicant is a **sole proprietor**, enter social security number..... - -
First Name: M.I.: Last Name:
Mailing Address:
City/Town: State: ZIP Code:

1. Consolidated application: YES NO ▶ If YES, complete lines 2, 4a, 4b, 5, 6, 8 and 9. Lines 5, 6 and 8 must reflect the total from all municipalities. Do not complete lines 3 and 7.
▶ If NO, complete lines 2 through 9.
2. Business Code: 3. Municipal Code: (see pages 5 and 6)
4a. Check this box if business was started on or after April 1, 1995..... 4b. Check this box if the business also receives reimbursement for personal property taxes under a TIF agreement (see instructions)

Enter the following information for property tax payments made in calendar year **2008** based on the **April 1, 2007 and/or April 1, 2008** assessments. **See Instructions.**

	Assessed April 1, 2007	Assessed April 1, 2008
5. Original cost of eligible property.....	5a. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>	5b. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>
6. Assessed Value	6a. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>	6b. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>
7. Property Tax Rate.....	7a. <input type="text"/> . <input type="text"/> mils	7b. <input type="text"/> . <input type="text"/> mils
8. Requested Reimbursement (If Consolidation Schedule is used, see instructions on page 4)	8a. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>	8b. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>
(Enter 90% of lines 8a and 8b)	8c. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>	8d. \$ <input type="text"/> , <input type="text"/> , <input type="text"/>

9. Total Reimbursement. Line 8c plus line 8d 9. \$, ,
Eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Dated proof of tax payment and a copy of the tax bill must be included with your claim. Requested reimbursement must exclude any portion of the property tax payments related to property not eligible for the program. **Other limitations apply. See instructions on page 4.**

To reduce printing and postage costs, if you have your return done by a tax preparer and do not need the Business Equipment Tax Reimbursement booklet mailed to you next year, check the box at the right

Applicant (or business owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has any knowledge.

Applicant _____ Date / / Telephone Number - -
(or business officer)

Preparer _____ Date / / Preparer ID Number
Preparer Telephone Number - -

MAIL TO: MAINE REVENUE SERVICES
P.O. BOX 9107
AUGUSTA, ME 04332-9107

office use only

CONSOLIDATION SCHEDULE
(Do not include cents)



A Municipal Code	B Original Cost	C Assessed Value	D Property Tax Rate	E Tentative Requested Reimbursement	F Tentative Total Reimbursement
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
____ 2007	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	
____ 2008	\$ _____, _____, _____	\$ _____, _____, _____	____.____	\$ _____, _____, _____	\$ _____, _____, _____
Column B		Column C		Column F	
1. PAGE TOTAL	\$ _____, _____, _____	\$ _____, _____, _____		\$ _____, _____, _____	
2. TOTAL FROM OTHER SCHEDULES	\$ _____, _____, _____	\$ _____, _____, _____		\$ _____, _____, _____	
3. GRAND TOTAL	\$ _____, _____, _____	\$ _____, _____, _____		\$ _____, _____, _____	

**ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

SECTION 1. Notice of Intent.

SEE INSTRUCTIONS

Municipal Code: _____
(see pages 5 and 6)

1A. MUNICIPALITY OF _____

Dear Assessor: Pursuant to **36 MRSA § 6653**, you are hereby notified that : _____ (applicant name)
intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible
business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, _____.

1B. Claimant is a: Corporation Partnership Sole Proprietor LLC

SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wishing to participate in this program. I am requesting that you provide information pertaining to the **assessed value** for eligible business property in Column F and **relevant assessment information** in Section 3 on the reverse side. Please enter the necessary information **sorted by "Number of Years Claimed"** and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following listed property constitutes eligible business property which is eligible for reimbursement by the State of Maine.

A.	B.	C.*	D.	E.	F.
Property Description	State of Origin (if acquired used)	Number of Years Claimed	Date Placed in Service (month/year)	Original Cost	Assessed Value (To be completed by local tax assessor.)
1. _____	_____	_____	/	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____

* Form 801A is for property claimed 12 or fewer years. See instructions for this form.

Form 801A

(page 2)

ASSESSOR NOTIFICATION PROPERTY CLAIMED FOR 12 OR FEWER YEARS

A. Property Description	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Date Placed in Service (month/year)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
16. _____	_____	_____	____/____	\$ _____	\$ _____
17. _____	_____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____	_____
31. _____	_____	_____	_____	_____	_____
32. _____	_____	_____	_____	_____	_____
33. _____	_____	_____	_____	_____	_____
34. _____	_____	_____	_____	_____	_____
35. _____	_____	_____	_____	_____	_____
36. _____	_____	_____	_____	_____	_____

(Attach additional sheets if needed)

TOTAL OF ALL YEARS CLAIMED \$ _____ \$ _____

* Form 801A is for property claimed 12 or fewer years. See instructions for this form.

SECTION 3. Property Tax Information (To be completed by local tax assessor.)

Property Tax Rate _____ Assessed Tax \$ _____ For Taxes Assessed April 1, _____

Assessor Signature _____ Municipality Name _____ Date _____

Taxpayer (or agent) signature

Social Security or federal EIN (see note, page 4)

Date

ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR MORE THAN 12 YEARS

SECTION 1. Notice of Intent.

SEE INSTRUCTIONS

Municipal Code: _____
(see pages 5 and 6)

1A. MUNICIPALITY OF _____

Dear Assessor: Pursuant to **36 MRSA § 6653**, you are hereby notified that : _____ (applicant name)
intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, _____.

1B. Claimant is a: Corporation Partnership Sole Proprietor LLC

SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.): _____

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wishing to participate in this program. I am requesting that you provide information pertaining to the **assessed value** for eligible business property in Column F and **relevant assessment information** in Section 3 on the reverse side. Please enter the necessary information **sorted by "Number of Years Claimed"** and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following listed property constitutes eligible business property which is eligible for reimbursement by the State of Maine.

A. Property Description Category	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Original Assessment Year	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
1. Machinery & Equipment	_____	13	_____/____	\$ _____	\$ _____
2. Furniture	_____	13	_____	_____	_____
3. Other.....	_____	13	_____	_____	_____
4. TOTALS	_____	_____	_____	_____	_____
5. Value Limitation	_____	_____	_____	_____	.75
6. Allowable Assessed Value (in column F, multiply line 4 by line 5)	_____	_____	_____	_____	_____

* **Form 801B is for property claimed more than 12 years. See instructions for this form.**

SECTION 3. Property Tax Information (To be completed by local tax assessor.)

Property Tax Rate _____ Assessed Tax \$ _____ For Taxes Assessed April 1, _____

Assessor Signature _____ Municipality Name _____ Date _____

Taxpayer (or agent) signature Social Security number or federal EIN (see note, p.4) _____ Date _____