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GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
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AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

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MAINE REVENUE SERVICES

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NEW GASOLINE DISTRIBUTOR FILING STATUS IS AVAILABLE

Recent legislation has created a new Registered Gasoline Distributor filing status. If your business qualifies as a Registered Gasoline Distributor, the requirement to file a monthly Gasoline Distributor tax return is waived. The annual Fuel Floor Stock return is still required. This notice has been developed to assist your business in determining the appropriate filing status based on your principal business activity.

An explanation of Licensed and Registered Distributor filing status are detailed below. Please read this document *carefully and completely* before making a determination about your correct filing status. You may call Maine Revenue Services at (207) 624-9609 or e-mail us at fuel.tax@maine.gov with any questions you have about the new filing status.

A Licensed Gasoline Distributor is defined as a business importing, producing, refining, manufacturing, compounding, or purchasing internal combustion engine fuel (gasoline) in Maine, *principally for resale to others in bulk*.

A Licensed Gasoline Distributor may purchase gasoline exempt from the Maine excise tax and collect the excise tax directly from customers at the time of sale. Bulk sales of fuel can be made exempt from the excise tax to the Federal Government, the State of Maine or a Maine political subdivision, as jet fuel sold directly for use in an International flight, fuel sold to another Licensed Gasoline Distributor, or when delivered by the Distributor outside the state.

A Licensed Gasoline Distributor is required to file a monthly report with Maine Revenue Services stating the number of gross gallons of gasoline received, sold and used during the previous month. The business is required to obtain a Gasoline Distributor Certificate and be registered for Fuel Floor Stock, Gasoline Shrinkage, and Gasoline Distributor accounts.

A Registered Gasoline Distributor must meet the general requirements of a Licensed Gasoline Distributor. If the business meets certain other conditions, the requirement to file a monthly return is waived. Annual Floor Stock returns are still required. To qualify as a Registered Gasoline Distributor, a business must:

- Make purchases of internal combustion engine fuel (gasoline) primarily for resale to others.
- Purchase all gasoline from a Maine Licensed Gasoline Distributor.
- Pay the Maine excise tax on each transaction directly to the distributor at the time of purchase.
- Only make sales of gasoline to retail dealers or directly into the fuel tanks of motor vehicles.

A Registered Gasoline Distributor is required to obtain a Registered Gasoline Distributor Certificate from Maine Revenue Services and be registered for Fuel Floor Stock and Registered Gasoline Distributor accounts.

If your business qualifies for Registered Gasoline Distributor status, complete the information on the reverse side of this notice and return it to Excise Tax Division, Maine Revenue Services, PO Box 1065, Augusta, ME 04332-1065. The effective date of the change of status will be on or after October 1, 2007. A final Gasoline Distributor return for September 2007 will still be required.

Each of your vendors must be notified that your business is no longer eligible to purchase gasoline exempt from the Maine excise tax. You will be required to provide each vendor with a copy of your new Registered Gasoline Distributor Certificate. Your company will be assessed tax, interest, and penalties for any purchases made exempt from tax after you have been granted Registered Gasoline Distributor status.

**MAINE REVENUE SERVICES
CHANGE OF STATUS
FROM LICENSED GASOLINE DISTRIBUTOR TO REGISTERED GASOLINE DISTRIBUTOR**

1. BUSINESS INFORMATION:

Legal Name _____
Social Security Number _____
Federal Employer ID No. (EIN) _____
Primary Mailing Address _____

Email address _____
Business Trade Name _____
Business Phone Number _____
Physical Location of Business _____

2. TYPE OF OWNERSHIP (check appropriate box):

☐ Sole Proprietor ☐ Partnership* ☐ Estate* ☐ Association*
☐ C Corporation (Regular)* ☐ Limited Partnership* ☐ Trust* ☐ Other* _____
☐ S Corporation (Sub "S")* ☐ Limited Liability Company**/*** ☐ Non Profit Organization (501(c)(3))*
☐ Corporation (Non Profit)* **(attach copy of IRS exemption letter)**

* Federal Employer Identification Number (EIN) required above

** Form 8832 required, if filed with IRS - check one ☐ corporation ☐ sole proprietor ☐ partnership

If you marked "Other", please explain type of ownership _____
Corporations — Date Incorporated _____ State of Incorporation _____
Limited Partnerships — Date Registered _____ State of Registration _____
Limited Liability Co.'s — Date Registered _____ State of Registration _____

3. REQUIRED OWNER INFORMATION (Names of partners, officers or members; name of trustee or personal representative):

Name & Title _____	Name & Title _____
Social Security Number (REQUIRED) _____	Social Security Number (REQUIRED) _____
% of Business Owned _____ Home Phone _____	% of Business Owned _____ Home Phone _____
Home Address _____	Home Address _____

4. LICENSE/CERTIFICATE INFORMATION FOR OTHER STATES/PROVINCES: (Attach additional pages if needed)

STATE/PROVINCE NAME	TYPE OF LICENSE	LICENSE/CERTIFICATE NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____

5. GASOLINE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary mailing address above: ☐

Address: _____	Email: _____
_____	Attention: _____
_____	Telephone: _____

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief.
This application must be signed by an owner, partner, member, officer, trustee or personal representative.

SIGNATURE	TITLE	DATE	TELEPHONE NUMBER
_____	_____	_____	_____
PLEASE PRINT OR TYPE YOUR NAME		Check here to have an agency representative contact you for help with the regulations specific to your business. ☐	

By completing this form, you acknowledge that the current Licensed Gasoline Distributor account will be closed with an effective date of _____. A new Registered Distributor and Fuel Floor Stock account will be created with an effective date of _____. All fuel purchased after the effective date must be tax paid to the vendor at the time of purchase. It is your responsibility to notify all gasoline vendors of your change of status and to provide them with a copy of your new certificate.

Enclose your Licensed Gasoline Distributor Certificate when returning this application.

Enter the Current Licensed Gasoline Distributor Certificate Number here. 000 _____

**Return to:
Excise Tax Division
Maine Revenue Services
PO Box 1065
Augusta, ME 04432-1065**