

AVG

**Maine Revenue Services
Aviation Gasoline
Refund Application**

EIN or SSN:

Period Begin:

Period End:

Name: _____

Address: _____

Phone: () _____

	Purchases 07/01/07-06/30/08	Purchases 07/01/08-06/30/09
1. Cost of All Gallons Purchased	_____, _____ . ____	_____, _____ . ____
2. Total Gallons Purchased (rounded to nearest tenth)	_____, _____ . ____	_____, _____ . ____
3. Average Cost per Gallon (line 1 divided by line 2)	_____, _____ . ____	_____, _____ . ____
4. Number of Gallons Used for Personal Use (tenths)	____, _____ . ____	____, _____ . ____
5. Cost of Personal Use Gallons (line 3 times line 4)	_____, _____ . ____	_____, _____ . ____
6. Excise Tax Rate	0.460	0.468
7. Excise Tax Paid (line 4 times line 6)	_____, _____ . ____	_____, _____ . ____
8. Sales Tax Base (line 5 - line 7)	_____, _____ . ____	_____, _____ . ____
9. Refundable Rate (Maine excise tax rate, less 4¢ per gallon)	0.236	0.244
10. Refundable Excise Tax (line 4 times line 9)	_____, _____ . ____	_____, _____ . ____
11. Sales Tax Due (multiply line 8 by .05)	_____, _____ . ____	_____, _____ . ____
12. Net Refund (line 10 minus line 11)	_____, _____ . ____	_____, _____ . ____

Name of Dealer _____

Mailing Address of Dealer _____



Mail To:

Maine Revenue Service

P.O. Box 1064

Augusta, ME 04332-1064

REFUND REQUESTS MUST BE MADE WITHIN 12 MONTHS OF THE DATE OF PURCHASE.

YOU MUST ATTACH COPIES OF ORIGINAL INVOICES WITH THIS REQUEST.

Signature and Title

Print Name

Date

Phone #

NOTICE: Original invoices must be attached to this application for each purchase. Refunds will not be issued for any purchases made beyond the 12 month refund period. Invoices will not be returned. It is recommended you keep copies of the invoices for your own records. Invoices certified as being paid can be substituted for individual receipts.

Any person who knowingly makes a false statement on this refund application is guilty of a Class E crime, punishable by a fine of up to \$1,000 and/or a jail term of up to 6 months. 36 MRSA Section 2913.

Title 36, Chapter 451, MRSA

§ 2910. Refund of less than 4¢ per gallon to users of aircraft.

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215.

<u>Complete for the Application Period shown on front:</u>	Number of Gallons
Beginning Inventory.....	_____
Purchases.....	_____
Total available gallons.....	_____
Sales.....	_____
Own Use.....	_____
Ending Inventory.....	_____