

# SPECIAL FUEL AND GASOLINE TAX REFUND APPLICATION INSTRUCTIONS

## What is the off-highway refund program?

A refund of excise tax may be available to you for certain purchases of gasoline, diesel, or qualifying biodiesel (at least 2% biofuel content). If you are requesting a refund for off highway propane use, please call us for assistance.

**Please Note:**

- **This program does not apply to fuel that has been purchased exempt from the Maine excise tax, including dyed diesel.**
- **The instructions below are for documenting fuel used for “off highway” purposes only.**
- **Refunds are not available for fuel used in motor vehicles operated over the road.**
- **Fuel exempt from the Maine excise tax becomes subject to Maine sales/use tax. The tax base is the cost of the fuel, less the excise taxes. Refunds will be reduced by Sales/Use tax due.**
- **All fuel is reported in gross gallons, rounded to the nearest whole gallon.**
- **A refund cannot be issued for purchases made more than 12 months from the date the refund request is filed.**
- **Refund requests that cannot be supported by proper invoices will be denied.**
- **Documentation must be maintained for six (6) years.**
- **The excise tax refund rate is one penny less than the actual tax rate.**

Gasoline qualifies for a refund of excise tax only if it is used for a commercial purpose in:

- Vehicles owned or operated by railroad companies while operating on rails or tracks
- Registered vehicles when not operating on public ways
- Tractors used for agricultural purposes that are not operating on public ways
- Any other commercial vehicle used in “off highway” activities
- Motorboats (commercial only)
- Stationary engines
- The mechanical or industrial arts

## How do I know if I paid Maine excise tax on my fuel?

The fuel purchase price generally includes excise tax. If a motor fuel is sold without excise tax, the receipt should either indicate sales tax was charged, or have a statement similar to “dyed fuel”. Sales tax is charged at 5% of the selling price. Excise tax is a set amount per gallon.

Enter your Federal ID number (EIN) if you have one or Social Security Number (SSN) number in this box. SSN's should only be used for refund requests made by individuals.

**OFF**

Maine Revenue Services  
Special Fuel and Gasoline Tax  
Refund Application

\*0635000\* Due Date 00

EIN OR SSN <span style="float: right;">1</span>	Period Begin <span style="float: right;">2</span> Period End
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Purchases must be within 12 months of filing date.

**1. Entity Information (taxpayer business name and address)**

**3**

Use this area only to report changes in your business

**2. OUT OF BUSINESS?** Check here  return permit to Bureau and complete information at right. Date closed: \_\_\_\_\_

**3. OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here \_\_\_\_\_ and check the type of change below:

Incorporated  Partner added or dropped

Other (explain on reverse)

**4. NAME CHANGE?** Attach explanation to this return.

ADDRESS CHANGE? If your address above is incorrect, please make the appropriate changes to the preprinted address. Do Not Use Red Ink!

Enter the period begin and end dates in this box. The period begin date is the date of the first fuel purchase. The period end date is the date of the last fuel purchase.

Enter your business name and address in this box. If you have previously filed for a refund and your name, address, or ownership information has changed, complete the box to the right.

**4 Complete Section 1 on the back of the application first.**

Detailed tax calculations are completed on the back of the application. The refund application has a separate calculation table for each reporting period. Report purchases in the correct reporting period and fuel type columns. Each reporting period has different fuel tax rates. Complete lines A through I for purchases of each fuel type made between 7/1/06 and 6/30/07 before determining the amount of your refund. Qualifying Biodiesel purchases must include at least 2% biofuel and should be included in the Biodiesel column. Lines J through R (not shown) are used for the next reporting period beginning 7/01/07 and ending 6/30/08. Follow the same steps for completing both reporting periods. The illustration below provides brief instruction how to properly complete the form for one period. Enter the totals on Line I and Line R on Lines 1 and 2 on the front of the application respectively.

- Line A:** Enter the total price of each fuel used off-highway in the appropriate column. Include all taxes.
  - Line B:** Enter the total gallons of qualifying fuel entered on Line A.
  - Line D:** Line B times Line C
  - Line E:** Line A minus Line D
  - Line F:** Line E times .05 or .0025 for manufacturing
  - Line H:** Line G times Line B
  - Line I:** Line H minus Line F. Transfer this amount to Line 1 on the front of application.
- Follow the same steps to complete the next table.

**Section 1** Requests for a refund must be made within 12 months of the date of purchase of the fuel. **\*\* (Dyed diesel not allowed)\*\***

For fuel purchases made BETWEEN 07/01/06 and 06/30/2007

	Gasoline	Diesel	Biodiesel
A. Total paid for fuel used off highway where Maine excise tax has been paid			
B. Number of gallons included in line A above			
C. Excise Tax Rate	0.268	0.279	0.200
D. Maine Excise Tax Paid (Gallons on line B times rate on line C)			
E. Purchase price subject to sales/use tax (line A minus line D)			
F. Sales/Use tax due (line E times .05) Line E times .0025 if used in manufacturing			
G. Refundable excise tax rate	0.258	0.269	0.190
H. Excise tax refund (gallons line B times rate on line G)			
I. Net refund for this period (line H minus line F)			

Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return

**5 Complete Section 3 Summary of Refund Claim (from reverse side).**

Manufacturing tax rates are different. If you are a manufacturer applying for a refund, provide a product list and be sure to use the .0025 sales tax rate. Also provide a separate spreadsheet with a breakdown of both manufacturing rate of .0025 and the general sale tax rate of .05. Enter totals of both rates in column that applies and bring total refund amount to Section 3. Add the amounts on Lines 1 and 2 in each column, entering the totals on Line 3. Add the totals for each column on Line 3 together; enter the result on Line 4.

**Section 3 - Summary of Refund Claim** If using manufacturing rates, list product(s) manufactured: \_\_\_\_\_

(Net refund from reverse side)	Gasoline	Diesel	Biodiesel
Line I for 07/01/06 - 06/30/07	1. _____	_____	_____
Line R for 07/01/07 - 06/30/08	2. _____	_____	_____
Sub Totals	3. _____	_____	_____
Total Tax Refund (Add together the amounts on line 3 for all products)	4. _____		

**6 Complete Section 2 Breakdown of Gallons Used**

Enter the number of qualifying gallons of each fuel type used for each purpose. The totals by fuel type should match the amounts entered on Lines B and K in Section 1.

**Section 2 - Breakdown of Gallons Used** (Use only whole gallons)

	Gasoline	Diesel	Biodiesel
Tractors used for agricultural purposes	6. _____	_____	_____
Registered vehicles used <u>off</u> highway	7. _____	_____	_____
Boats (excluding noncommercial gasoline use)	8. _____	_____	_____
Stationary engines	9. _____	_____	_____
Mechanical or industrial arts	10. _____	_____	_____
Other (specify) _____	11. _____	_____	_____

Sign and print your name, enter the date and a daytime telephone number on the bottom of the form. Mail the application to Maine Revenue Services at PO Box 1064, Augusta, ME 04332-1064.

If you have questions or need assistance with this form, call (207) 624-9609 between the hours of 8:00am and 5:00pm weekdays, except Holidays, e-mail us at [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov) or utilize the Maine Revenue Services website at: <http://www.state.me.us/revenue/fueltax>. Select Refund Programs.