

MAINE REVENUE SERVICES

SALES/EXCISE TAX DIVISION

APPLICATION FOR A SALES TAX REFUND ON THE PURCHASE OF DEPRECIABLE MACHINERY, EQUIPMENT OR REPAIR PARTS FOR USE IN COMMERCIAL AGRICULTURAL PRODUCTION, COMMERCIAL FISHING OR AQUACULTURAL PRODUCTION

IN ADDITION TO THIS APPLICATION, YOU MUST SUBMIT COPIES OF RECEIPTS PROVING THAT
SALES TAX WAS PAID BY THE ENTITY NAMED ON THE EXEMPTION CERTIFICATE.

CURRENT EXEMPTION NUMBER _____ (if applicable)
(If you don't have a current exemption number, see page 2)

1. Federal Identification Number or Social Security number _____
2. Name of Corporation or Name of Individual _____ Phone # _____
3. Mailing Address _____ City _____ State _____ Zip Code _____
4. Amount of tax paid that is subject to refund _____ 5. Date of purchase _____
(include tax paid on electricity, and after October 1, 2011 fuel purchased for use in commercial fishing vessels)
6. Description of equipment _____
7. Please briefly explain the primary use of this equipment and give the percentage of use performing this function. _____

8. Is this equipment 100% depreciable for IRS purposes? _____ 9. If not 100% depreciable, please give percentage _____

NOTES:

Before sending the refund application, you are required to go back to the vendor and request the refund first, if you have a current valid exemption card. All applications that are not complete, or that are not accompanied by the appropriate copies of receipts, will be returned to the applicant.

If you have any questions regarding eligibility requirements, restrictions, and issuance of refunds, please refer to Instructional Bulletins 44, 45, or 49. These bulletins are available on our web site at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm

I certify under pains and penalty of perjury that the statements made in this application and any supplements attached thereto are true, accurate, and complete to the best of my knowledge and belief.

Signature of owner or Corporate Officer

Title

Date Signed

(See Page 2 for Additional Information)

REFUNDS

Depreciable machinery and equipment must be more than 50% depreciable to qualify for any refund.

First year farmers and fishermen may apply for a refund for the period prior to the effective date of their exemption certificate, after the certificate has been issued.

Dual purpose farmers and fishermen may apply for refund of tax paid on qualifying equipment.

If you do not have a current exemption card, include with the refund a copy of the most recent income tax return indicating you are engaged in commercial fishing, commercial agricultural and aquacultural production.

ADDITIONAL INFORMATION

Requests for more information on specific situations should be in writing, and should contain full details as to the situation in question and should be directed to:

Maine Revenue Services
Sales, Fuel & Special Tax Division
P. O. Box 1060
Augusta, ME 04332-1060
Tel. No. (207) 624-9693