



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

PINE TREE DEVELOPMENT ZONE Application For Refund of Sales or Use Tax

PLEASE NOTE: Tangible personal property must be used directly and primarily by net new employees in a qualified business activity. Bulk purchases used by both net new and existing employees must be prorated. Refunds are limited to 3 years from the date of purchase or incorporation into real property owned by a certified Pine Tree Development Zone (PTDZ) business, whichever is later.

Return this application form with a schedule of purchases to:
Maine Revenue Service, P.O. Box 1060, Augusta, ME 04332-1060

SECTION 1: (For refund requests by PTDZ business.)

Name and address of Pine Tree Development
Zone business:

PTDZ Certificate # _____

Social Security # _____

Federal ID # _____

Contact Person _____

Telephone # _____

Tax Map Location _____

Amount of Refund Request _____

- ☐ This is a refund request for tangible personal property purchased by our PTDZ business and used directly and primarily in our qualifying business activity.
- ☐ The property was used exclusively by net new employees.
- ☐ The property was used by _____ net new employees and _____ existing employees.

OR

- ☐ This is a refund request for tangible personal property incorporated into our real property located at _____ by a contractor/subcontractor for which the contractor/subcontractor has released their right to claim a refund. *Section 3 must be completed by each contractor or subcontractor assigning its right to claim refund.*

Description of construction project _____

By signing below, I certify under the pains and penalty of perjury that the materials on which tax was paid were placed into use directly and primarily in a qualified business activity or were materials incorporated into the real property owned by this certified Pine Tree Development Zone business. The statements made in this application including any attachments are true, accurate and complete to the best of my knowledge and belief.

Signature _____
Print Name _____

Date _____
Title _____

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SECTION 2: (For refund requests from a contractor or subcontractor.)

Name and address of contractor or subcontractor:

_____	Social Security # _____
_____	Federal ID # _____
_____	Contact Person _____
_____	Telephone # _____

Amount of Refund Request _____

Name of Pine Tree Development Zone business: _____

Pine Tree Development Zone Certificate #: _____

Description of construction project _____

Location of construction project _____
(Physical address and tax map location)

I understand this refund will be paid directly to the contractor or subcontractor named above. I certify under the pains and penalty of perjury that the materials on which tax was paid were incorporated into real property of the above named Pine Tree Development Zone business at the location described above. The statements made in this application including any attachments are true, accurate and complete to the best of my knowledge and belief.

Signature _____	Date _____
Print Name _____	Title _____

SECTION 3: CERTIFICATE RELEASING CONTRACTOR'S/SUBCONTRACTOR'S CLAIM

By this certificate the undersigned irrevocably releases its right to claim and receive reimbursement under 36 MRSA § 2016 for sales or use tax paid with respect to tangible personal property which was physically incorporated into the real property owned by or sold to _____ ("PTDZ Business"), such real property being located at _____.

_____ Authorized Signature of Contractor	_____ Print Name & Title	_____ Date
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