



MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

AFFIDAVIT REGARDING PURCHASES OF CERTAIN PRODUCTS FOR USE IN SILVICULTURE, AGRICULTURE, FISHING, AQUACULTURE AND ANIMAL AGRICULTURE.

I present this affidavit to _____ and certify under penalty of perjury that purchases made by me from this retailer:

- ☐ a. Constitute seed, fertilizers, defoliants, pesticides, rodenticides, insecticides, fungicides or weed killers to be used by me in the commercial production of a silvicultural crop.
- ☐ b. Constitute seed, fertilizers, defoliants, pesticides, rodenticides, insecticides, fungicides or weed killers to be used by me in the commercial production of an agricultural crop.
- ☐ c. Constitute feed, hormones, pesticides, antibiotics or medicine to be used by me in aquacultural production.
- ☐ d. Constitute breeding stock, semen, embryos, feed, hormones, antibiotics, medicine, pesticides, or litter to be used by me in animal agricultural production, including the raising and keeping of equines.
- ☐ e. Constitute bait for commercial fisherman.
- ☐ f. Constitute materials to be used by me in the construction, repair or maintenance of an animal waste storage facility.
- ☐ g. Constitute antiseptics and cleaning agents to be used by me in commercial animal agricultural production.
- ☐ h. Constitute organic bedding materials for farm animals.

I believe these purchases are exempt from Maine sales and use tax. I agree to assume full liability for payment to the State of Maine of any use taxes, together with penalties and interest that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the property.

NAME OF PURCHASER

DATE

SIGNATURE

TITLE

NOTICE TO RETAILERS: Retailers making exempt sales covered by this certificate must appropriately mark or stamp all invoices to indicate whether they are exempt sales.

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPT USE

This affidavit is to be retained in the records of the seller to document any sale claimed to be exempt under 36 M.R.S.A. § 1760, sub-§§ (7-A), (7-B), (7-C), (78) and (81). A copy of this affidavit does not need to be obtained by the seller on each subsequent purchase. However, if the purchaser indicates that a certain purchase is believed to be exempt pursuant to this affidavit, the invoice must be appropriately marked to indicate the exempt sale.

This affidavit must be taken in good faith by the seller. The good faith of the seller will be questioned if the seller knows, or has reason to know, that the person making the purchase is not using the products for the intended exempted purpose.

This affidavit is valid only for purchases of the products identified under (a) through (h) on the reverse side. This affidavit may not be used for the tax-free purchase of the following items:

- (1) Machinery, equipment, repair parts and supplies
- (2) Products used in non-commercial production of silvicultural crops
- (3) Products used in non-commercial production of agricultural crops
- (4) Bait for non-commercial fishermen
- (5) Materials for construction, repair or maintenance of an animal waste storage facility for which a certified nutrient management plan is not in place.

Misuse of Affidavit of Exempt Use

Purchasers who avoid payment of tax through deliberate misuse of this affidavit of exempt use may be subject to criminal prosecution.

Additional Information

Please see Sales, Fuel & Special Tax Division Instructional Bulletin No. 45 (Commercial Agricultural Production), Bulletin No. 44 (Commercial Fishing) or Bulletin No. 49 (Commercial Aquacultural Production) for details regarding other exemptions available to commercial farmers and fishermen and Bulletin No. 14 (Seed, Feed, Fertilizer and other Items Used in Agricultural and Aquacultural Production) for details regarding agricultural and aquacultural products in general. Requests for information on specific situations should be made in writing, should contain all relevant facts and should be directed to:

MAINE REVENUE SERVICES
SALES, FUEL AND SPECIAL TAX DIVISION
P.O. BOX 1060
AUGUSTA, MAINE 04332-1060
TEL. NO. (207) 624-9693

Or visit our website at: www.maine.gov/revenue