



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For purchases of certain items for use in commercial agricultural production, commercial fishing or commercial aquacultural production pursuant to Section 2013 of the Maine Sales and Use Tax Law.

I hereby certify that I hold a valid exemption certificate, No. _____ issued pursuant to Section 2013 of the Sales and Use Tax Law, that I am engaged in commercial agricultural production of _____ or in the commercial fishing of _____ or in the commercial aquacultural production of _____ and that my purchase from _____ is exempt for the reason(s) indicated below:

- a. Depreciable machinery or equipment, including repair parts, used directly and primarily in commercial agricultural production;
- b. Depreciable machinery or equipment, including repair parts, used directly and primarily in commercial fishing;
- c. Depreciable machinery or equipment, including repair parts, used directly and primarily in commercial aquacultural production;
- d. Electricity for use in commercial agriculture, commercial fishing or commercial aquaculture.
Utility Account No. _____
- e. Fuel for use in a commercial fishing vessel

I also certify that:

- the depreciable machinery or equipment, including repair parts, purchased through this affidavit will be used by me directly and primarily in commercial agricultural production, commercial fishing or commercial aquacultural production and is 100% depreciable for Federal Income Tax purposes; or
- the electricity purchased will be used in qualifying activities or support operations or
- the fuel purchased will be used in a commercial fishing vessel.

I further certify that I 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 Individual or Corporation

Business Name (if different)

Signature

Title

Date

SEE NEXT PAGE FOR ADDITIONAL INFORMATION

ST-L-154

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPTION

This affidavit is to be retained in the records of the seller to document the qualification of exemption of any sale claimed exempt under 36 M.R.S.A. § 2013(3). **It must be accompanied by a copy of the purchaser's Certificate of Exemption issued by Maine Revenue Services, valid at the time of sale.** A copy of the Certificate and Affidavit need to be obtained by the seller on each subsequent purchase. However, if the purchaser indicates that a certain purchase is exempt pursuant to this affidavit, the invoice must be appropriately marked to indicate the exempt sale. The words "Commercial Agricultural Exemption", "Commercial Fishing Exemption" or "Commercial Aquacultural Exemption" will satisfy this requirement.

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 the holder of the Certificate of Exemption, or that the machinery or equipment purchased will not be used by the purchaser directly and primarily in commercial agricultural production, commercial fishing or commercial aquacultural production or that the electricity purchased will not be used by the purchaser for qualifying activities or support operations.

This affidavit is valid only for purchases of depreciable machinery or equipment, including repair parts for qualifying machinery or equipment, used directly and primarily in commercial agricultural production, commercial fishing or commercial aquacultural production. This affidavit is not to be used for the purchase of the following items:

- (1) Machinery or equipment not 100% depreciable for Federal Income Tax purposes.
- (2) Items not commonly used in commercial agricultural production, commercial fishing or commercial aquacultural production, such as lawn and garden tractors, fork lift trucks, lag tractors, backhoe tractors, computers etc.
- (3) Motor vehicles including all terrain vehicles (ATVs) and snowmobiles.
- (4) Attachments for motor vehicles such as fertilizer bodies and potato bulk bodies.
- (5) Trailers.
- (6) Materials to be incorporated into real property such as building materials, heating systems and ventilating systems.
- (7) Silos.

Misuse of Affidavit of Exemption

Purchasers who avoid payment of tax through deliberate misuse of this affidavit of exemption will be subject to prosecution.

Additional Information

Please refer to 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 further details regarding qualifications and requirements. Requests for information on specific situations should be in writing, should contain full information as to the situation in question 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