



## INSTRUCTIONS

This tax return is for reporting sales and leases, except leases of automobiles for a year or more. The person seeking registration must either present a properly completed "Dealer's Certificate" or complete this tax return, before registration. To register property in this State, fully complete this tax return and submit it to the appropriate registering authority, along with payment of any tax due and the applicable vehicle registration forms. For property which will not be registered in this State, fully complete this tax return and mail it to Maine Revenue Services, PO Box 9113, Augusta, ME 04332-9113 with a check or money order payable to the Treasurer, State of Maine for any tax due. Do not send currency stamps or coins. Maine Use Tax applies to: (1) purchases at retail sale made outside this State which, if they had occurred in this State, would have been subject to sales tax, and (2) the purchase of a motor vehicle, snowmobile, all-terrain vehicle, watercraft, aircraft, trailer, truck camper, or special mobile equipment except a farm tractor, or a lumber harvesting vehicle or loader) from a person who is not engaged in the business of selling that kind of property.

**Line 1 - FULL PURCHASE PRICE: The following are part of the purchase price of a vehicle whether separately stated or not:**

the value of all property (except a creditable trade-in) or services exchanged for the vehicle; the amount of a loan assumed or debt forgiven by the purchaser; the "return of equity" to a corporation, or the return of ownership interests to a partnership, company, or other entity; manufacturers' rebates; manufacturers' and importers' excise taxes; motors, extra equipment and accessories purchased with the vehicle; shipment to the location of the seller; dealer prep, conditioning, commissioning, etc.; document fees, processing fees, etc; delivery by the seller to the purchaser; all extended warranties on automobiles; and any other services performed by the seller prior to passage of title. Do not include insurance or finance charges.

**Line 2 - ALLOWANCE FOR TRADE-IN: Property traded-in can be used to reduce the amount subject to tax only if both (1) and (2) apply**

(1) the vehicle purchased must be one of the following 6 kinds: Motor Vehicles, including motor homes, snowmobiles, and atv's; Watercraft; Aircraft; Special Mobile Equipment, including farm tractors, and lumber harvesting vehicles or loaders; trailers, including camper trailers; and truck campers, AND (2) the vehicle traded-in must be of the same kind as the vehicle purchased. When property traded-in cannot be used to reduce the amount subject to tax, its value must be included in the "Full Purchase Price."

**Line 5 - EXEMPTIONS: Exemptions claimed will be reviewed by Maine Revenue Services.**

**A. EXEMPT ORGANIZATIONS**

If the purchaser is an organization that has been issued a certificate of exemption by Maine Revenue Services (hospitals, schools, churches, etc.), check box 'A' and write the organization's exemption number in the space provided. This is a 5 digit number preceded by an "E." Do not enter a federal identification number, or a sales tax registration number.

**B. PREVIOUSLY USED BY YOU OUTSIDE OF MAINE**

If the property is an automobile purchased and used by you in another state, and you were a permanent legal resident of the other state at the time of purchase, the automobile is not subject to Maine use tax. If the property is a watercraft or all-terrain vehicle purchased in another state and registered by you in another state, and you were a permanent legal resident of the other state at the time of purchase, and the watercraft or all-terrain vehicle is physically present in Maine not more than thirty days during the twelve months following the date of purchase, the watercraft or all-terrain vehicle is not subject to Maine use tax. In all other cases, property which was purchased and used by the present owner outside Maine for more than 12 months before being used in Maine, is not subject to Maine use tax. If you claim exemption on the basis of prior use check box "B" and fill in the required information. The out-of state registration must be submitted to the registering agent.

**C. TAX PAID IN ANOTHER JURISDICTION**

If the vehicle was purchased in another state or a foreign country and you paid a sales or use tax imposed by the other jurisdiction at the time of purchase, the tax paid is creditable against any Maine tax that may be due. If credit is claimed for tax paid to another jurisdiction, check box "C" and fill in the required information. A copy of the bill of sale, invoice or receipt for payment of tax to the other state must be submitted to the registration agent.

**D. AMPUTEE VETERANS**

Amputee veterans who have a letter from the Veterans Administration certifying that they are exempt from sales and use tax, are exempt unless they currently own another automobile exempted on this basis. A copy of the letter should be submitted to the registration agent.

**E. OTHER - Check one**

- The property is a snowmobile and was purchased on or after July 3, 1995 by a person who was not a resident of this State.
- The vehicle is an automobile that will be used exclusively for short-term rentals. Please complete the following statement:  
**THIS AUTOMOBILE IS PURCHASED FOR RENTAL ON A SHORT-TERM BASIS. SALES TAX WILL BE COLLECTED ON THE RENTAL PAYMENTS AND REPORTED UNDER SALES TAX REGISTRATION NUMBER \_\_\_\_\_.**
- The purchaser must, within 30 days of purchase, place the vehicle in use and use it more than 80% of the time as an instrumentality of interstate or foreign commerce within the next two years; the vehicle cannot be operated under the authority of another entity, and cannot be leased (unless the lease is deemed to be a sale).
- If the vehicle is exempt from Maine use tax for any other reason, please attach a detailed explanation.

**If you have questions about the Maine Sales or Use tax, please call (207) 624-9693, or write to Sales Tax Section, Maine Revenue Services, PO Box 1065, Augusta, ME 04332-1065.**