



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION APPLICATION FORM

To obtain a sales tax exemption card for the purchase of Depreciable Machinery, Equipment or Repair Parts or Electricity for use in: Commercial Agriculture; Commercial Fishing; Aquacultural Production

This application form must be accompanied by the most recent copy of your Federal Income Tax Schedules C, F, 1065 or 1120.

CURRENT EXEMPTION NUMBER _____ (if applicable)

1. Federal Identification Number or Social Security Number _____
2. Name of Corporation or Name of Individual _____ Phone # _____
3. Mailing Address _____
City _____ State _____ Zip _____
4. Primary Business Activity _____
5. List All Other Business Activities _____

PLEASE NOTE:

Additional documents are required in order to process your application.

1040 If you file an individual 1040 with schedules C or F, please attach your most recent copy of the first two pages of the 1040 form as well as the first two pages of each of your schedules C and/or F. (This would include ALL schedules C & F's for all business activities.)

1065 If you file a partnership for 1065 please send your most recent copies of pages 1 & 2.

1120
or **1120S** If you file an 1120 or 1120S Corporation return please send your most recent copies of pages 1, 2 & 3.

If you are a Canadian citizen or business please send the Canadian equivalent of the above-mentioned forms.

If you have not yet filed an income tax return indicating your qualifying business activity, see additional instructions on page 2.

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)

GENERAL REQUIREMENTS AND RESTRICTIONS

Applicant must be engaged in commercial agricultural production, commercial fishing or commercial aquacultural production. A copy of the most recent federal income tax return, schedules C or F, shall serve as the basis for evaluating if the purchaser is, in fact, engaged in one of these qualifying activities. In the case of a corporation, federal form 1120 and applicable schedules shall be used. In the case of partnerships, federal form 1065 and applicable schedules shall be used.

Since the exemption certificate can only be issued when the above is available, first year farmers or fishermen shall not be issued an exemption certificate until such time that the appropriate schedules can be produced. Dual purpose farmers/fishermen, meaning those who are engaged in multiple activities using similar machinery and equipment, who are not **primarily** engaged in one of the qualifying activities, shall not be issued exemption certificates. Applicants who are engaged in a qualifying activity, but not qualifying for issuance of an exemption certificate are eligible to apply for a sales tax refund for any sales tax paid on qualifying machinery and equipment. There is a refund application form available by contacting Maine Revenue Services or on our website at www.state.me.us/revenue.

RESTRICTIONS TO THE USE OF THE EXEMPTION CERTIFICATE

The exemption certificate may be used to purchase depreciable machinery and equipment, including repair parts for such machinery and equipment, and electricity used directly and primarily in commercial agricultural production, commercial fishing or commercial aquacultural production exempt from tax.

The exemption certificate can not be used for the purchase of motor vehicles (including all terrain vehicles and snowmobiles) and attachments or accessories to motor vehicles, real estate purchases, consumable cleaning & maintenance supplies, or machinery and equipment that is not 100% depreciable for federal income tax purposes. Items that are not commonly or routinely used in those qualifying activities can not be purchased with the exemption certificate but may be eligible for a sales tax refund if there is evidence that the item is, in fact, used directly and primarily in one of the qualifying activities.

For a more complete listing of items that do or do not meet eligibility requirements, restrictions and issuance of exemption cards, please see Sales Tax Instructional Bulletins 44, 45 or 49. These bulletins are available on our website at www.state.me.us/revenue.

ADDITIONAL INFORMATION

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

Maine Revenue Services
Sales, Fuel & Special Tax Division
P.O. Box 1065
Augusta, ME 04332-1065
(207) 624-9693

(Printed under Appropriation 010-18F-0002-07)