

January, 2008

RE: Amended Off-Highway Fuel Refunds

As per our recent phone conversation, the following is a list of questions and answers regarding the amending of prior off-highway fuel refunds:

- Do we need to send a copy of the spreadsheet with the amended form?

Answer: Use the spreadsheet only. You can download the spreadsheet on-line at www.maine.gov/revenue/fueltax. You can go into the spreadsheet and fill in the yellow sections and the spreadsheet will compute the refund for you. Make sure you include the name and ID or SS# on each spreadsheet and sign and date it. Send to:

Maine Revenue Services
Attn: Lucy Brunelle
P.O. Box 1064
Augusta, ME 04332-1064

Or via fax: 207-287-6628 to my attention

- Where can we find the amended form for prior periods?

Answer: Same as above

- Can we file more than one amended form per taxpayer?

Answer: Same as above

- Are multiple periods amended on the same form?

Answer: Yes

- How far back can we amend as of today?

Answer: Three years from the date of the issuance of the refund check from Maine Revenue Services is considered to be the “assessment” for the sales/use tax due. The statutory period for a refund request is three years. An amended return (spreadsheet) must be filed within three years of the payment date of the refund made by Maine Revenue Services

- How long do we have to do these amendments? Is there a deadline?

Answer: As stated above, three years from the date of the issuance of the refund check...

- What if the refund check was a different amount than the application? We only have a copy of the original application.

Answer: Call this office at 207-624-9609 and someone will provide that information.

Any questions feel free to call 207-624-9609.