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# Maine Revenue Services
## Sales and Use Tax Return
See instructions on Reverse Side of Taxpayer Copy

*1103101*

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| Registration No. | Business Code | Period Begin | Period End | Due Date |
|---|---|---|---|---|
| | | | | |

1. Entity Information

2. ☐ ***OUT OF BUSINESS?*** Date closed: _____

3. ☐ ***OWNERSHIP OR NAME CHANGE?*** Date _____
Explanation _____

4. ☐ ***SOLD?*** Date _____

ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. ☐

**ST-7 Revised 10/2013**

## SALES BREAKDOWN

| | | |
|---|---|---|
| Gross Sales | 1. | ___,___,___.__ |
| Deductions: Exempt Sales | 2a. | ___,___,___.__ |
| Bad Debts | 2b. | ___,___,___.__ |
| Industrial Energy Sales | 3. | ___,___,___.__ |
| Taxable Sales | 4. | ___,___,___.__ |

## SALES

| | | | | | |
|---|---|---|---|---|---|
| Sales of Prepared Food Subject to 8% tax | 5. | ___,___,___.__ | @ 8% | 5A. | ___,___,___.__ |
| Sales Subject to 5.5% tax | 6. | ___,___,___.__ | @ 5.5% | 6A. | ___,___,___.__ |

## RENTALS

| | | | | | |
|---|---|---|---|---|---|
| Long Term Rentals of Autos | 7. | ___,___,___.__ | @ 5.5% | 7A. | ___,___,___.__ |
| Rentals of Lodging | 8. | ___,___,___.__ | @ 8% | 8A. | ___,___,___.__ |
| Short Term Rentals of Autos | 9. | ___,___,___.__ | @ 10% | 9A. | ___,___,___.__ |

## TAXABLE SALES

| | | | | | |
|---|---|---|---|---|---|
| Add lines 5, 6, 7, 8 & 9 Total must agree with Line 4 | 10. | ___,___,___.__ | Add lines 5A-9A. | 10A. | ___,___,___.__ |

## USE TAX

| | | | | | |
|---|---|---|---|---|---|
| Industrial Energy Purchases | 11. | ___,___,___.__ | @ 5.5% | 11A. | ___,___,___.__ |
| Other Taxable Purchases | 12. | ___,___,___.__ | @ 5.5% | 12A. | ___,___,___.__ |

**PLEASE SEE REVERSE SIDE TO COMPLETE THE RETURN**

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## PREMIUMS & FEES

| | | | | |
|---|---|---|---|---|
| Tires & Lead-Acid Batteries 13. | ___,___ | @ $1 | 13A. | ___,___,___.__ |
| Gasoline Engine Oils @ $1.10 per gallon | | | 14A. | ___,___,___.__ |
| Diesel Engine Oils @ 35 cents per gallon | | | 14B. | ___,___,___.__ |
| All Other Motor Vehicle Oil Premiums @ 35 cents per gallon | | | 14C. | ___,___,___.__ |
| E-911 Prepaid Wireless Fee | | | 15A. | ___,___,___.__ |

## TOTAL DUE

| | | | |
|---|---|---|---|
| Total Tax and Fees Due with this Return. | Add lines 10A through 15A | 16. | ___,___,___.__ |

## CREDITS

| | | |
|---|---|---|
| Credit Carry Forward From Prior Period | 17. | ___,___,___.__ |
| Credit For Sales Tax Paid on Goods Purchased for Resale | 18. | ___,___,___.__ |

## AMOUNT DUE

| | | |
|---|---|---|
| Line 16 less lines 17 and 18. Use line 20 if the result is a credit amount. | 19. | ___,___,___.__ |

## CREDIT DUE

| | | | |
|---|---|---|---|
| If Line 16 less lines 17 and 18 is a credit amount, enter the amount to the right. If you wish a refund rather than a carry forward to the next period, check here | ☐ | 20. | ___,___,___.__ |

**Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the front of the return to MAINE REVENUE SERVICES, PO BOX 1065, AUGUSTA, ME 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. If you have questions, please contact 207-624-9693. Keep a copy of this return for your records.**

| Signature/Title | Print Name | Date | Phone # |
|---|---|---|---|

## Specific Instructions for the Sales and Use Tax Return
## Please note: This return must be filed even if there are no taxable sales to report.

**Important: DO NOT REPORT any of the following sales or services on this return. They will be reported on the Service Provider Tax return. Sales of extended cable or satellite TV services, fabrication services, video rentals, telecommunication services. Services provided through a contract with DHHS: Private non-medical institution/personal home care, community support for persons with mental health diagnoses, community support for persons with mental retardation or autism; home support services, group residential services for persons with brain injuries.**

**Line 1 - Gross Sales.** Enter the total amount of **ALL** sales and services, including sales for resale and all other exempt sales. Do not include in this amount sales tax charged to customers, nor the value of returned merchandise for which a full credit or refund was given to the customer.

**Line 2a - Exempt Sales.** Enter the total amount of sales on which no tax was charged. Include in this line items sold with a valid resale certificate, wholesale sales, items sold to a consignment shop or group shop, services that were not taxable, items sold to entities that hold a valid Permanent Exemption Certificate issued by Maine Revenue Services, or customer refunds that were reported as sales in previous periods.

**Line 2b – Bad Debts .** Enter the total amount of bad debts actually charged off on the books of this retailer. The deduction may be made only with respect to taxable sales which were originally reported as taxable by this retailer, and on which tax has been paid by this retailer to the State. (See Instructional Bulletin #29 for more information on bad debt deductions.)

**Line 3 - Industrial Energy Sales.** If you have sold fuel or electricity to a manufacturing facility, enter 95% of those sales here.

**Line 4 - Sales Subject to Tax.** Subtract lines 2a, 2b, and 3 from line 1. This amount represents all taxable sales that are detailed in lines 5 through 9.

**Line 5 – Prepared Food Sales.** Enter the total sales for the period that represents sales of food and drink prepared by the retailer. Multiply this amount by 8% and enter the result in line 5A.

**Line 6 - Sales Subject to 5.5% tax.** Enter all sales subject to 5.5% tax. Multiply this amount by 5.5% and enter the result in line 6A.Include all sales of extended warranties on automobiles and trucks.

**Line 7 - Long Term Rentals of Automobiles.** Enter all taxable rentals of automobiles for 12 months or more. Multiply this amount by 5.5% and enter the result in line 7A.

**Line 8 - Rentals of Lodging.** Enter the total taxable rentals charged for living quarters in hotels, motels, rooming houses and tourist or trailer camps. Multiply this amount by 8% and enter the result in line 8A.

**Line 9 - Short Term Rentals of Automobiles.** Enter the total taxable rentals charged for short-term rentals of automobiles (rentals for less than 12 months). Multiply this amount by 10% and enter the result in line 9A.

**Line 10 & 10A - Total lines 5 through 9 and 5A through 9A.** Total of lines 5 through 9 must agree with line 4 (Sales Subject to Tax).

**Line 11 - Industrial Energy Purchases.** Enter 5% of your purchases of fuel and electricity used at a manufacturing site on which the Maine sales tax or its equivalent has not been paid. Multiply this amount by 5.5% and enter the result in line 11A**.**

**Line 12 - Other Taxable Purchases.** Enter the amount of taxable purchases, other than fuel and electricity reported in line 11, on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable. Multiply this amount by 5.5% and enter the result on line 12A.

**Line 13 - Tires and Lead-Acid Batteries.** Enter the total number of tires and lead-acid batteries sold during this period that are subject to the recycling assistance fee. Multiply this amount by $1.00 and enter the result on line 13A.

**Line 14A – Gasoline Engine Oils.** Enter the premiums on sales of gasoline engine crankcase oil sold in a container with a volume of 5 gallons or less.

**Line 14B - Diesel Engine Oils**. Enter the premiums on sales of diesel engine crankcase oil.

**Line 14C - All Other Motor Vehicle Oil Premiums.** Enter the premiums on sales of other motor vehicle oil sold in containers with a volume of 16 gallons or less.

**Line 15A - E-911 Prepaid Wireless Fee.** The amount of the prepaid wireless fee due is equal to the number of prepaid wireless card transactions (whether sold individually or as part of a phone package) times 98 cents. For example: 100 cards sold X .98 is $98. Enter this value on Line 15A. Note: If you are a retailer who is not a prepaid wireless telecommunications service provider, you may multiply this amount by .97 ($98 X .97 = $95.06) and report the lower value.

**Line 16 - Total Due.** Total lines 10A through 15A.

**Line 17 - Credit Carry Forward from Prior Period.** If your prior return resulted in a credit balance **and you have received a notice from Maine Revenue Services confirming this credit**, enter the amount of your credit here.

**Line 18 – Credit for Sales Tax Paid on Goods Purchased for Resale.** If you have purchased goods during this period on which you have paid your supplier a sales tax and those goods have been sold or are in inventory waiting to be resold, enter the amount of sales tax paid on those goods here.

**Line 19 - Amount Due.** Subtract lines 17 and 18 from line 16. (If the result is a credit amount, use line 20.)

**Line 20 - Credit Due.** If the result of subtracting lines 17 and 18 from line 16 is a credit, enter that amount here. This credit will automatically be forwarded to the next open period. If you wish this credit to be refunded to you, you must check the box in line 20.