



# BIO-DIESEL SUPPLEMENTAL FORM

## Maine IFTA Worksheet Supplemental Tax Form - Adjustment for Maine Bio-diesel Purchases

Bio-diesel purchases made in Maine on or after August 23, 2006 will be taxed at a reduced excise tax rate. Bio-diesel is defined as any diesel product containing at least 2% biological content. Straight diesel is taxable at \$0.279 per gallon. Bio-diesel is taxable at \$0.20 per gallon. If you are an IFTA licensee and you purchased bio-diesel in Maine, you need to complete the Bio-Diesel Supplemental Form to determine if you owe additional fuel tax. When you purchase more bio-diesel in Maine than you use in Maine, you are required to pay the difference in fuel tax and file the Bio-Diesel Supplemental Form with your IFTA tax return. You will need your IFTA fuel tax return for the same quarter to complete this form.

Taxpayer Name: _____
Taxpayer IFTA ID#: _____
Address: _____
Phone: _____

Year purchases were made:  
  
 Quarter:  
 (Check one box)  
 January-March  
 April-June  
 July-September  
 October-December

		Total Gallons Tax Paid Purchases
Maine Straight diesel gallons	1	<input type="text"/>
Maine Bio-diesel gallons	2	<input type="text"/>
Total Maine <u>tax paid</u> gallons	3	<input type="text"/>
Total Maine Taxable Gallons	4	<input type="text"/>

Add lines 1 & 2

(From ME column K of the IFTA-101 Worksheet)

If Box 2 is greater than Box 4, Continue to step 5.

If Box 4 is greater than Box 2, STOP HERE. You are not required to file this form.

Additional gallons purchased at the reduced rate: 5  Subtract Box 4 from Box 2

**Additional amount due:** 6  Multiply Box 5 by 0.079

Credits on IFTA returns cannot be applied to the additional amount due. If you have any questions regarding this form you may call the IFTA Fuel Tax Unit at (207) 624-9000 Ext. 52136 or email Sherry Mckinley at sherry.mckinley@maine.gov

Please remit check or money order made payable to The Secretary of State - Maine or to make payment via VISA or MasterCard complete the credit card authorization box below. Include this form and payment with your IFTA tax return.

Card #: _____
Name on the Card: _____
Expiration Date: _____
Signature required: _____

Send to:

**Motor Carrier Services  
IFTA Fuel Tax Unit  
29 State House Station  
Augusta, Maine 04333-0029**

### Instructions for Maine Bio-Diesel Supplemental Form

On the IFTA tax return all diesel purchased is credited at the regular diesel tax rate. Bio-diesel sold in Maine is taxed at a lower rate than regular diesel. If you are an IFTA licensee and you purchased bio-diesel in Maine, you need to complete the Bio-Diesel Supplemental Form to determine if you have received an excess credit for Maine tax-paid fuel. When you purchase more bio-diesel in Maine than you use in Maine, you are required to pay the difference in fuel tax and file the Bio-Diesel Supplemental Form with your IFTA tax return.

1. Enter your Taxpayer Name (Please use the Account Name listed on your IFTA fuel tax return).
2. Enter your IFTA ID# (for example ME100200300).
3. Enter the year fuel purchases were made and check the appropriate box for the filing quarter.  
Regular and Bio-Diesel purchased in Maine must be reported and broken down by quarter.
4. Enter the address and phone information on the lines indicated on the form.
5. Enter the total gallons of regular diesel purchased tax-paid in **Maine** for the quarter.
6. Enter the total gallons of bio-diesel purchased tax-paid in **Maine** for the quarter.
7. Add lines 1 & 2 and put the total gallons purchased for the quarter in box 3.
8. From your IFTA-101 worksheet (for the same year & quarter) enter the taxable gallons from Maine, column K.
9. **If Box 4 is greater than Box 2**, stop here. You are not required to file this form.
10. **If Box 2 is greater than Box 4**, subtract box 4 from box 2 and enter that amount into Box 5.
11. Multiply Box 5 by \$0.079 and enter the amount in Box 6; this is the amount you owe. This is a recovery of excess credit calculated by the worksheet.
12. You may make your payment by check or money order made payable to the Secretary of State - Maine, or complete the credit card authorization box to pay by VISA or MasterCard.
13. Mail this form with your payment to the address listed at the bottom of the form.

If you have any questions or need help, please call the Fuel Tax Unit at 207-624-9000 Ext. 52136 or email Sherry Mckinley at [sherry.mckinley@maine.gov](mailto:sherry.mckinley@maine.gov)