

Political Subdivision Fuel Tax Refund Application Instructions

Frequently Asked Questions

Who can use this form?

Any government agency that purchases fuel where the excise tax is included in the purchase price can apply for a refund of the excise tax by using this form. "Any government agency" means the State, a political subdivision of this State, or the Federal Government. A "political subdivision" would include any municipality, plantation, county, quasi-municipal corporation and/or special purpose district (including, but not limited to, any water, sanitary, hospital, utility, and/or school district), the University of Maine System, the Maine Community College System, the Maine Maritime Academy, and/or the Maine Turnpike Authority.

What is the Political Subdivision Fuel Tax Refund Program?

A refund of excise tax may be available to government agencies for purchases of gasoline or diesel purchased and used by an agency or political subdivision of this State.

This program does not apply to fuel that has been purchased exempt from the Maine excise tax. Dyed diesel is a common example of fuel that is not subject to the Maine excise tax.

What type of fuel usage qualifies for a refund?

The reimbursement is for the amount of excise tax paid on fuel purchased. For a refund, you must be able to demonstrate that Maine excise tax was paid on the fuel and that it was used for an exempt purpose.

How do I know if I paid Maine excise tax on my fuel?

The purchase price of gasoline and clear diesel generally includes excise tax. If a motor fuel is sold without excise tax, the receipt should either indicate sales tax was charged, or have a statement similar to "dyed fuel."

Refund Application Instructions and Illustrations

Sub

Maine Revenue Services
Political Subdivision
Fuel Tax Refund Application

1140001 00

EIN **1** Period Begin **2** Period End **2**

Requests for a refund must be filed within 12 months of the date of purchase of the fuel

1. Entity Information (taxpayer business name and address) **3**

2. OUT OF BUSINESS? Date closed: _____

3. OWNERSHIP OR NAME CHANGE? Date _____
Explanation _____

4. SOLD? Date _____

ADDRESS CHANGE? Make corrections above and check here Do Not Use Red Ink!

1. If it is not already printed at the top of the first page, **enter your Federal ID number (EIN) in this box.**
2. **Enter the period begin and end date in this box.** The begin date is the date of the first fuel purchase claimed; requests for a refund must be filed within 12 months of the date of the purchase of the fuel.
3. **Enter your business name and address in this box.** If this information has changed from previous refund requests, check the box below to indicate that address information change.

4. Complete the section on the back of the application.

Requests for a refund must be made within 12 months of the date of purchase of the fuel.
(Do **NOT** include dyed diesel)

Purchases from July 1, 2017 - June 30, 2018				Purchases from July 1, 2018 to June 30, 2019			
Month	Year	Gasoline	Diesel	Month	Year	Gasoline	Diesel
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
20				20			
Total Gallons				Total Gallons			
Refundable Rate		x.300	x.312	Refundable Rate		x.300	x.312
Refund Claim				Refund Claim			
Enter refund claim on line 1 on front				Enter refund claim on line 2 on front			

A. Enter the month and year the fuel purchase was made. Make sure the purchases are recorded in the appropriate column for the reporting period.

B. Enter the quantity of fuel in gallons purchased where Maine excise tax has been paid.

C. Total the number of gallons in each column.

D. Multiply the Total Gallons by the Refundable Rate provided.

E. Record the calculation results in “Refund Claim” to complete the column.

Transfer the Refund Claim amount to Lines 1 and 2 on the front of the form for each fuel type. In this example, amounts from the July 1, 2014 – June 30, 2015 section go on Line 1; amounts from July 1, 2015 – June 30, 2016 go on Line 2.

5. Complete Refund Claim Information on Page 1.

Claim Information

Requests for a refund must be made within 12 months of the date of purchase of the fuel.

	Gasoline	Diesel
Refund Claim (from reverse side)		
Refund Claim for period of July 1, 2017 to June 30, 2018	1. [] [] [] []	[] [] [] []
Refund Claim for period of July 1, 2018 to June 30, 2019	2. [] [] [] []	[] [] [] []
Sub Totals	3. [] [] [] []	[] [] [] []
Total Tax Refund (Total together the amounts on line 3 for each product)	4. [] [] [] []	

Add the amounts on Lines 1 and 2 and enter the total on Line 3 for each column. Add the total of the columns on Line 3 together and enter the result on Line 4 for your total refund.

6. Sign and print your name and title, enter the date and a daytime telephone number on the bottom of the form. This completes the Certification/Waiver section of the form. Mail the application to the following address:

Maine Revenue Service
P.O. Box 1064
Augusta, ME 04332-1064

If you have questions or need assistance with this form, call (207) 624-9609 between the hours of 8:00 AM to 5:00 PM Monday through Friday, state holidays excepted; email us at fuel.tax@maine.gov or utilize the Maine Revenue Services website at: <http://maine.gov/revenue/fueltax/>. Select “Refund Programs” for more information.