



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

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## AFFIDAVIT REGARDING PURCHASES OF PARTS & SUPPLIES FOR A COMMERCIAL WINDJAMMER

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I hereby certify that I hold a valid exemption certificate No. \_\_\_\_\_, and further certify under penalty of perjury that the purchases listed below are parts or supplies to be used directly and primarily for the operation, repair or maintenance of a commercial windjammer that provides overnight passenger cruises along the Maine coast.

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I understand that I assume full liability for payment to the State of Maine of any use taxes, together with penalties and interest that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the purchased items.

### Title 36 §2020(1) Definitions

1.A "Parts and supplies" means any products used directly and primarily for the operation, repair or maintenance of the windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, undersealers, engines and pumps, and lubricants and fuel.

1.B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee.

\_\_\_\_\_  
NAME OF PURCHASER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY

\_\_\_\_\_  
STATE

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE