



STATE OF MAINE  
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES  
BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS  
DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

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**To:** Maine Wholesalers and Manufacturers  
**From:** BABLO Division of Liquor Licensing and Enforcement  
**Date:** March 21, 2025  
**Subject:** Product Destruction and Excise Tax Credit

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To Whom It May Concern,

In accordance with 28-A M.R.S. §1652 (4) (B), which mandates that excise tax refunds for destroyed liquor require verification of quantity and size by the bureau and witnessing of the destruction by an authorized bureau representative, we are implementing the following process to facilitate compliance and ensure accurate processing of excise tax credits for destroyed products.

Industry members seeking an excise tax credit for destroyed liquor must submit a Notice of Intent to Destroy through [BELLS](#) at least two weeks in advance of the destruction date.

1. From the licensing dashboard, select **File an Ad Hoc Report**, choose your license, and select **Notice of Intent to Destroy** as the report type.
2. Enter the quantity, in gallons, of the product to be destroyed.
3. Under **Additional Information**, provide the time and date of the destruction or when the product will be leaving the warehouse.
4. Under **Documents**, attach photographs of the product to verify its size, quantity, and type.

The Bureau will accept one of the following methods as verification for in-state or out-of-state destructions:

- A BABLO employee witnesses the destruction in person
- A video recording of the destruction, or
- An affidavit from the company destroying the product confirming the amount destroyed

For any questions regarding this process, please contact the excise tax team at [liquor.licensing@maine.gov](mailto:liquor.licensing@maine.gov)