



MAINE REVENUE SERVICES

SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For Qualified Snowmobiles and Trail Grooming Equipment sold to incorporated nonprofit snowmobile clubs used directly and exclusively for grooming snowmobile trails.

I certify this sale is exempt from sales tax, pursuant to 36 MRSA §1760, sub-90 of the Maine Sales and Use Tax Law.

Description of Property Purchased: _____

Make _____ Model _____ Year _____ VIN _____

Date of Purchase _____ Sale Price \$ _____

Amount allowed for trade in \$ _____

Description of item traded in: _____

Make _____ Model _____ Year _____ VIN _____

Corporate Name

Corporate Address _____ City _____ State _____

Corporate Officer's Signature _____ Date _____

I make this statement to allow the sale of the above described vehicle/equipment to me without collection of Maine sales tax, which would otherwise be applicable. I declare under the penalties of perjury that the equipment purchased will be used **directly and exclusively** for the grooming of snowmobile trails. The statements made herein are true to the best of my knowledge and belief.

Seller's Name _____ Sales Tax # _____

Signature of Seller _____ Date _____

The purchaser states to me at the time of sale that it is an incorporated nonprofit snowmobile club and is purchasing a snowmobile(s) and/or snowmobile trail grooming equipment to be used **directly and exclusively** for the grooming of snowmobile trails.
