



JANET T. MILLS  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
P. O. BOX 1060  
AUGUSTA, MAINE  
04332-1060

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

## **SPECIAL INFORMATION BULLETIN AUTOMOBILES RENTED ON A SHORT-TERM BASIS EXCISE TAX REIMBURSEMENT CLAIM**

You are receiving this application because you filed at least one sales tax return during this fiscal year where you reported the short-term rental of automobiles. Enclosed are instructions and the Reimbursement Request Summary form required to make this claim.

The reimbursement request is due on or before **September 1, 2022** for registrations surrendered during the period July 1, 2021 through June 30, 2022. The Reimbursement Request Summary must be completed and signed by an authorized individual. Once the complete Reimbursement Request Summary has been received by Maine Revenue Services, additional information may be requested. Maine Revenue Services can only accept additional information on or before **November 1, 2022**.

**You must include copies of the MV-554 forms** submitted to the Motor Vehicle Division upon surrender of plates. Each MV-554 form **must be signed and stamped** by a Motor Vehicle Representative. Statements signed by a valid Bureau of Motor Vehicles employee showing confirmation for turn-in date, amount of excise tax paid, and registration effective and expiration dates can be used in lieu of MV-554 forms.

Your reimbursement request must include a Microsoft Excel file containing all pertinent information included on the MV-554 forms. The Excel file column headings must in the following order: Plate Number, Number of Plates, Date Plates Turned In (**all date entries should be entered as month/day/four-digit year**), Vehicle Year, Vehicle Make, Vehicle Model, VIN, Registration Date, Plate Expiration Date, Number of Months Remaining on Registration, Excise Tax Paid, and Reimbursement Amount. The Excel file must be emailed to [sales.tax@maine.gov](mailto:sales.tax@maine.gov). Files submitted on USB drives, CDs or DVDs **cannot** be accepted.

Your reimbursement request will not be considered complete unless each of the following are submitted on or before September 1, 2022:

- 1) Reimbursement Request Summary form;
- 2) Signed and stamped MV-554 forms from the Maine's Bureau of Motor Vehicles or;
- 3) Order of Cancellation or Confirmation for the turn-in date, amount of excise tax paid, and registration effective and expiration dates, signed by Maine's Bureau of Motor Vehicles; and
- 4) Microsoft Excel file with correctly entered documentation emailed directly to [sales.tax@maine.gov](mailto:sales.tax@maine.gov).

Pertinent information that will help your company process your excise tax reimbursement claim is enclosed. For additional information or assistance completing your reimbursement request, feel free to call or write to this office.

## GENERAL INFORMATION FOR SHORT-TERM EXCISE TAX REIMBURSEMENT

### Excise Tax Credit Entitlement

An excise tax credit is available for each vehicle where the excise tax has been paid and the associated Maine registration was surrendered prior to its expiration. The vehicle's registration must have been surrendered between July 1, 2021 and June 30, 2022. The amount of the credit is the total excise tax paid multiplied by the number of remaining months divided by 12.

Example: A rental automobile is registered on August 1, 2021. Excise tax paid was \$400.00. On February 26, 2022, the registration is surrendered, leaving 6 months unused. The allowable excise tax credit is \$200.00 computed as follows: \$400.00 X 6 months divided by 12.

### Special Instructions for Transferred Registrations:

If a registration is transferred to another automobile, the 12-month period continues to run in association with the replacement registration.

Example: The facts are the same as the first example except 1) the registration is transferred to another vehicle on February 1, 2022 and 2) the registration on this second vehicle is surrendered on April 21, 2022. The 12 months continues to run from August 1, 2021 until April 21, 2022; therefore, 4 months remain. The allowable credit is \$133.33 computed as follows: \$400 X 4 months divided by 12.

### Reimbursement Limitation

The allowable reimbursement is the lesser of:

1. Total excise tax credits; and
2. Three-tenths of the sales tax collected and remitted for the short-term auto rentals during the fiscal year ending June 30, 2022.

The total reimbursement is computed by adding all excise tax credits as computed above on qualifying automobiles and comparing this figure to three-tenths of the 10% sales tax collected for the entire period.

### Record keeping requirements

The following records must be maintained in your files to document the validity of your claim. Records should be retained for at least 6 years. All claims are subject to audit.

- Copies of registration forms of any automobiles registered during the reimbursement period.
- Orders of Cancellation or the MV-554 form, stamped by the town/city or the Bureau of Motor Vehicles, verifying the surrender date of each automobile during the reimbursement period.
- Copies of any transferred registrations with the new automobile information and transfer date included.
- The total amount of sales tax collected on the short-term rentals of automobiles during the reimbursement period.