



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION APPLICATION FORM

Maine Commercial Windjammers

To obtain a sales tax exemption card for the purchase of parts and supplies used directly and primarily for the commercial operation, repair and maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, under sealers, engines and pumps, and lubricants and fuel.

THIS APPLICATION MUST BE ACCOMPANIED BY ALL INFORMATION REQUESTED UNDER “SPECIFIC APPLICATION REQUIREMENTS”

(See Page 2 for Specific Instructions and Information Required)

BUSINESS START DATE: _____

1. Federal Identification Number or Social Security Number _____
2. Name of Corporation or Name of Individual _____ Phone # _____
3. Mailing Address _____
4. City _____ State _____ Zip Code _____
5. E-Mail Address _____

Note: All information included with this application is subject to VERIFICATION by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility for an exemption certificate.

“I certify under the penalty of perjury that above named taxpayer is engaged in the operation of a "Windjammer" defined as 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.” It is additionally certified that the statements made in this application and any supplements attached thereto are true, accurate, and complete to the best of my knowledge and belief.”

Signature of Owner, Partner or Corporate Officer

Print Name of Owner or Corporate Officer

Title

Date

SPECIFIC APPLICATION REQUIREMENTS

Applicants must submit the following documentation:

1. Current U.S. Coast Guard Documentation with any endorsements required; AND
2. A copy of the relevant pages from the most recent Federal tax return
For corporations, Pages 1 through 5 of form 1120 or 1120S
For partnerships, Pages 1 through 4 of form 1065 form
For sole proprietors/individuals, Pages 1 and 2 of form 1040 and all “C” Schedules

Submit all supporting documents to avoid a delay in processing.
Be sure to provide copies, documents submitted are not returnable.

EXEMPTION CERTIFICATE REQUIREMENTS

Applicant must be engaged in the operation of a windjammer, as defined in 36 MRSA §2020. A copy of the most recent applicable tax return and requested documents shall serve as the basis for evaluating if the purchaser is in fact engaged in this activity

The exemption certificate can only be issued when the above information is available, first year applicants shall not be issued an exemption certificate until such time that the appropriate schedules can be produced.

Those engaged in the operation of a windjammer but not qualifying for an exemption certificate, are eligible for a sales tax refund on the purchase of parts and supplies for use in the operation, repair or maintenance of a windjammer. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the operation of a windjammer and such additional information as the assessor may require. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

A refund application is available by contacting Maine Revenue Services or can be obtained from our web site at: <http://www.maine.gov/revenue/forms/STForms.html>

RESTRICTIONS

The exemption certificate may be used only to purchase parts and supplies used directly and primarily for the operation, repair or maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, under sealers, engines and pumps, and lubricants and fuel exempt from sales tax.

The exemption certificate CAN NOT be used for the purchase of motor vehicles (including trailers, all terrain vehicles and snowmobiles) and attachments or accessories to motor vehicles, materials incorporated into real property such as lumber and building supplies, machinery and equipment, and for parts or supplies not commonly used in the operation, repair or maintenance of a windjammer.

ADDITIONAL INFORMATION

Requests for more information on specific situations should be in writing, contain full details as to the situation in question and should be directed to:

Maine Revenue Services
Sales, Fuel & Special Tax Division
P. O. Box 1060
Augusta, Maine 04332-1060

APP-152 (Rev 10/01/12)