



## MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

### APPLICATION FOR REFUND OF SALES OR USE TAX

Refunds are disallowed when an application is received more than 3 years after the date of overpayment.

*Additional information or documentation may be requested by Maine Revenue Services to review your request.*

This refund request is considered incomplete until any requested additional information has been received.

**Failure to provide any requested additional information could result in a denial of your request.**

#### Section 1: Taxpayer & Refund Information

Name: \_\_\_\_\_ SSN #: \_\_\_\_\_

Address: \_\_\_\_\_ EIN #: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Sales Tax Account # (if applicable): \_\_\_\_\_ Telephone #: \_\_\_\_\_

Exemption Certificate # (if applicable): \_\_\_\_\_ Email Address: \_\_\_\_\_

Purchase Date of Property: \_\_\_\_\_

**AMOUNT OF REFUND REQUEST:** \$ \_\_\_\_\_

Indicate the reason for your refund:

- ☐ Commercial Agricultural Production, Commercial Aquacultural Production, Commercial Fishing, Commercial Wood Harvesting, or Commercial Windjammer –**ALSO COMPLETE SECTION 2**
- ☐ Sales tax paid on the purchase of a vehicle ☐ Vehicle used in Interstate or Foreign Commerce
- ☐ Manufacturing (more than 50% of the time) ☐ Other

- Provide the following: ☐ A cover letter, detailing the reason for the refund request
- ☐ Proof the tax was paid (copies of invoices, etc.)
- ☐ If the refund is for a vehicle (car/truck, ATV, snowmobile, watercraft), please send a copy of the registration to include: Year; Make; Model; VIN; Plate number; and Place and date of registration
- ☐ Any other pertinent information

**Additional information or documentation may be requested by Maine Revenue Services to review your request.**

**Note: If tax was paid to a retailer and not directly to Maine Revenue Services, the refund(s) can be obtained from the retailer.**

I, the purchaser, certify under the pains and penalty of perjury, that the refund of Maine sales and use tax I am requesting has NOT been refunded or credited to me, either by the retailer to whom the sales tax was originally paid, or by Maine Revenue Services. I also declare that I WILL NOT request a refund or credit of the sales tax from the retailer.

I further certify that the statements made in this application and any attachments thereto are true, accurate and complete to the best of my knowledge and belief.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

## **Section 2: Refund Request for Items Used in Certain Commercial Activities**

Commercial Exemption Certificate Number: \_\_\_\_\_

Select the item(s) this request is for: ☐ Fuel ☐ Electricity ☐ Machinery, equipment, or repair parts

Description of Equipment:

\_\_\_\_\_

Is this equipment 100% depreciable for IRS purposes? ☐ Yes ☐ No

If NOT 100% depreciable, please give percentage: \_\_\_\_\_

Briefly explain the primary use of this equipment and give the percentage of use performing this function:

\_\_\_\_\_

\_\_\_\_\_

If you are requesting a refund of sales tax for more than one item or purchase, provide a spreadsheet or other itemization of all items for which you are requesting a refund.

### **COMMERCIAL EXEMPTION REFUNDS**

Depreciable machinery and equipment must be used more than 50% of the time in a qualifying activity to qualify for any refund.

First-year farmers, fishermen, wood harvesters, and windjammer operators may apply for a refund for the period prior to the effective date of their exemption certificate, but only after the appropriate exemption certificate has been issued.

Dual-purpose farmers and fisherman may apply for a refund of tax paid on qualifying equipment.

If you do not have an exemption card, include with this refund application a copy of the income tax return filed for the year corresponding with the time of purchase of the fuel, electricity, or equipment as evidence that you were engaged in the related commercial activity at that time.

Additional information regarding items that do or do not meet qualification requirements can be found in Instructional Bulletin No. 59 ("Commercial Agriculture, Commercial Aquaculture, Commercial Fishing and Commercial Wood Harvesting") and Rule 323, which can be found on MRS's website, [www.maine.gov/revenue](http://www.maine.gov/revenue).

Contact Maine Revenue Services with questions by calling 207-624-9693 weekdays, between the hours of 9AM and 4 PM, or emailing [sales.tax@maine.gov](mailto:sales.tax@maine.gov).

---

#### **Mail Application and Documentation to:**

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