



**Maine Revenue Services  
Aviation Gasoline  
Refund Application**

EIN OR SSN	Period Begin	Period End
------------------	--------------	------------

**Entity Information** *(Business name, address & phone)*

**NOTICE**

YOU MUST INCLUDE COPIES OF ORIGINAL INVOICES  
WITH THIS REQUEST

Original invoices must be attached to this application for each purchase. Refund will not be issued for any purchases made beyond the 12 months refund period. Invoices will not be returned to you. It is recommended you keep copies of the invoices for your own records. Invoices certified as being paid can be substituted for individual receipts.

**REFUND REQUESTS MUST BE  
MADE WITHIN 12 MONTHS OF THE  
DATE OF PURCHASE**

PURCHASE DATE

<b>1. Cost of all Gallons Purchased</b>	<input type="text"/>
<b>2. Total Gallons Purchased</b> <i>(round to nearest tenth)</i>	<input type="text"/>
<b>3. Average Cost per Gallon</b> <i>(line 1 <u>divided</u> by line 2)</i>	<input type="text"/>
<b>4. Number of Gallons Used for Personal Use</b> <i>(tenths)</i>	<input type="text"/>
<b>5. Cost of Personal Use Gallons</b> <i>(line 3 <u>times</u> line 4)</i>	<input type="text"/>
<b>6. Excise Tax Rate</b>	<b><u>0.484</u></b>
<b>7. Excise Tax Paid</b> <i>(line 4 <u>times</u> line 6)</i>	<input type="text"/>
<b>8. Sales Tax Base</b> <i>(line 5 <u>minus</u> line 7)</i>	<input type="text"/>
<b>9. Refundable Rate</b> <i>(ME Excise tax rate, less 4¢ per gallon)</i>	<b><u>0.260</u></b>
<b>10. Refundable Excise Tax</b> <i>(line 4 <u>times</u> line 9)</i>	<input type="text"/>
<b>11. Sales Tax Due</b> <i>(<u>multiply</u> line 8 by 0.055)</i>	<input type="text"/>
<b>12. Net Refund</b> <i>(line 10 <u>minus</u> line 11)</i>	<input type="text"/>

**NAME OF DEALER**

**ADDRESS OF DEALER**

**Certification/Waiver**

I, the undersigned, state that the information on this application is true, correct and complete to the best of my knowledge.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature/Title	Print Name	Date	Phone #

Any person who knowingly makes a false statement on this refund application is guilty of a Class E Crime, Punishable by a fine of up to \$1,000 or jail term of up to 6 months. 36 MRSA Section 2913.

**Title 36, Chapter 451, MRSA**

**§ 2910 Refund of less than 4¢ per gallon to users of aircraft.**

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215.

Complete for the application period shown on front:

	NUMBER OF GALLONS
BEGINNING INVENTORY	
PURCHASES	
TOTAL AVAILABLE GALLONS	
SALES	
OWN USE	
ENDING INVENTORY	

**MAIL TO:  
Maine Revenue Services  
PO Box 1064  
Augusta, ME 04332-1064**