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## Maine Revenue Services Sales and Use Tax Return



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Registration No.

Business Code

Period Begin

Period End

Due Date

### 1. Entity Information

2. ☐ **OUT OF BUSINESS?** Date closed:3. ☐ **OWNERSHIP OR NAME CHANGE?** Date

Explanation

4. ☐ **SOLD?** Date5. ☐ **Check here if this is an AMENDED return**ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. ☐

### SALES BREAKDOWN

Gross Sales

1.

Deductions: Exempt Sales

2a.

Bad Debts

2b.

Industrial Energy Sales

3.

Taxable Sales

4.

### SALES

Sales of Prepared Food & Liquor  
Subject to 8% tax

5.

@ 8% 5A.

Sales Subject to 5.5% tax

6.

@ 5.5% 6A.

### CANNABIS

Medical Cannabis 5.5%

7.

@ 5.5% 7A.

Prepared Food containing  
Medical Cannabis 8%

8.

@ 8% 8A.

Cannabis 14% tax

9.

@ 14% 9A.

Cannabis Products 14% tax

10.

@ 14% 10A.

### RENTALS

Long Term Rentals of Autos

11.

@ 5.5% 11A.

Rentals of Lodging

12.

@ 9% 12A.

Short Term Rentals of Autos

13.

@ 10% 13A.

Short Term ATV Rentals

14.

@ 10% 14A.



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**TAXABLE SALES**

Add lines 5 thru 14

Total must agree with Line 4 15.

Add lines

5A thru 14A 15A.

**USE TAX**

Industrial Energy Purchases 16.

@ 5.5% 16A.

Other Taxable Purchases 17.

@ 5.5% 17A.

**FEES**

Tires &amp; Lead-Acid Batteries @ \$1

18.

00

Prepaid Wireless Fee @ \$1

19.

**TOTAL DUE**

Total Tax and Fees Due with this Return

Add lines 15A thru 19.

20.

**CREDITS**

Credit Carry Forward From Prior Period

21.

Credit For Sales Tax Paid on Goods Purchased for Resale

22.

**AMOUNT DUE**

Line 20 less lines 21 and 22. Use line 24 if the result is a credit amount.

23.

**CREDIT DUE**

If you wish a refund rather than a carry forward to the next period, check here

If Line 20 less lines 21 and 22 is a credit amount, enter the amount to the right.

24.

Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the front of the return to MAINE REVENUE SERVICES, PO BOX 1065, AUGUSTA, ME 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. If you have questions, please contact 207-624-9693. Keep a copy of this return for your records.

Signature/Title

Print Name

Date

Phone #

**Specific Instructions for the Sales and Use Tax Return**  
**Please note: This return must be filed even if there are no taxable sales to report.**

**Important: DO NOT REPORT any of the following sales or services on this return. They will be reported on the Service Provider Tax return. Sales of cable or satellite TV services, fabrication services, video rentals, telecommunication services, rent to own furniture, private non-medical institution/personal home care, community support for persons with mental health diagnoses, community support for persons with intellectual disabilities or autism; home support services, group residential services for persons with brain injuries.**

**Line 1 - Gross Sales.** Enter the total amount of ALL sales and services, including sales for resale and all other exempt sales. Do not include in this amount sales tax charged to customers, nor the value of returned merchandise for which a full credit or refund was given to the customer.

**Line 2a - Exempt Sales.** Enter the total amount of sales on which no tax was charged. Include in this line items sold with a valid resale certificate, wholesale sales, items sold to a consignment shop or group shop, services that were not taxable, items sold to entities that hold a valid Permanent Exemption Certificate issued by Maine Revenue Services, or customer refunds that were reported as sales in previous periods.

**Line 2b - Bad Debts.** Enter the total amount of bad debts actually charged off on the books of this retailer. The deduction may be made only with respect to taxable sales which were originally reported as taxable by this retailer, and on which tax has been paid by this retailer to the State. (See Instructional Bulletin #29 located at [www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm](http://www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm) for more information on bad debt deductions.)

**Line 3 - Industrial Energy Sales.** If you have sold fuel or electricity to a manufacturing facility, enter 95% of those sales here.

**Line 4 - Taxable Sales.** Subtract lines 2a, 2b, and 3 from line 1. This amount represents all taxable sales that are detailed in lines 5 through 14.

**Line 5 - Prepared Food & Liquor Sales.** Enter the total sales for the period that represents sales of prepared food & liquor. Multiply this amount by 8% and enter the result in line 5A.

**Line 6 - Sales Subject to 5.5% tax.** Enter all sales subject to 5.5% tax, including all sales of extended warranties on automobiles and trucks. Multiply this amount by 5.5% and enter the result in line 6A.

**Line 7 - Medical Marijuana 5.5%.** Enter all taxable sales of marijuana leaves, stems, flowers, seeds and marijuana products for medical use. Multiple this amount by 5.5% and enter the result on line 7A.

**Line 8 - Prepared Food containing Medical Marijuana 8%.** Enter all taxable sales of prepared food products containing medical marijuana intended for consumption. Multiple this amount by 8% and enter the result on line 8A.

**Line 9 - Marijuana 14%.** Enter all taxable sales of marijuana leaves, stems, flowers, and seeds. Multiple this amount by 14% and enter the result on line 9A.

**Line 10 - Marijuana Products 14%.** Enter all taxable sales of products composed of marijuana and marijuana concentrate intended for use or consumption. Multiple this amount by 14% and enter the result on line 10A.

**Line 11 - Long Term Rentals of Automobiles.** Enter all taxable rentals of automobiles for 12 months or more. Multiply this amount by 5.5% and enter the result in line 11A.

**Line 12 - Rentals of Lodging.** Enter the total taxable rentals charged for living quarters in hotels, motels, rooming houses and tourist or trailer camps. Multiply this amount by 9% and enter the result in line 12A.

**Line 13 - Short Term Rentals of Automobiles.** Enter the total taxable rentals charged for short-term rentals of automobiles (rentals for less than 12 months). Multiply this amount by 10% and enter the result in line 13A.

**Line 14 - Short Term ATV Rentals** Enter the total taxable rentals charged for short-term rental of ATV's (rentals for less than 12 months). Multiply this amount by 10% and enter the result in line 14A.

**Line 15 & 15A - Taxable Sales.** Total of lines 5 through 14 must agree with line 4 (Taxable Sales).

**Line 16 - Industrial Energy Purchases.** Enter 5% of your purchases of fuel and electricity used at a manufacturing site on which the Maine sales tax or its equivalent has not been paid. Multiply this amount by 5.5% and enter the result in line 16A.

**Line 17 - Other Taxable Purchases.** Enter the amount of taxable purchases, other than fuel and electricity reported in line 15, on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable. Multiply this amount by 5.5% and enter the result on line 17A.

**Line 18 - Tires and Lead-Acid Batteries.** Enter the total number of tires and lead-acid batteries sold during this period that are subject to the recycling assistance fee in whole dollars.

**Line 19 - Prepaid Wireless Fee.** The amount of the prepaid wireless fee due is equal to the number of prepaid wireless card transactions (whether sold individually or as part of a phone package) times \$1.00. For example: 100 cards sold X \$1.00 = \$100.00. Enter this value on Line 18. Note: If you are a retailer who is not a prepaid wireless telecommunications service provider, you may multiply this amount by .97 (100 X .97 = \$97.00) and report the lower value.

**Line 20 - Total Due.** Total lines 15A through 19.

**Line 21 - Credit Carry Forward from Prior Period.** If your prior return resulted in a credit balance and you have received a notice from Maine Revenue Services confirming this credit, enter the amount of your credit here.

**Line 22 - Credit for Sales Tax Paid on Goods Purchased for Resale.** If you have purchased goods during this period on which you have paid your supplier a sales tax and those goods have been sold or are in inventory waiting to be resold, enter the amount of sales tax paid on those goods here.

**Line 23 - Amount Due.** Subtract lines 20 and 21 from line 22. (If the result is a credit amount, use line 24.)

**Line 24- Credit Due.** If the result of subtracting lines 20 and 21 from line 22 is a credit, enter that amount here. This credit will automatically be forwarded to the next open period. If you wish this credit to be refunded to you, you must check the box.