

OFF

**Maine Revenue Services
Special Fuel and Gasoline Tax
Refund Application**



1135002

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EIN or SSN

Period Begin

Period End

**Requests for a refund must be
filed within 18 months of the
date of purchase of the fuel**

1. Entity Information (taxpayer business name and address)

2. ☐ **OUT OF BUSINESS?** Date closed:

3. ☐ **OWNERSHIP OR NAME CHANGE?** Date

Explanation

4. ☐ **SOLD?** Date

ADDRESS CHANGE? Make corrections above and check here ☐

CHECK HERE IF ENGAGED IN:

☐ **COMMERCIAL FARMING** ☐ **COMMERCIAL FISHING**

Do Not Use Red Ink!

☐ **COMMERCIAL WOOD HARVESTING** **EXEMPT CARD #**

Section 3 - Summary of Refund Claim

If using manufacturing rates, list product(s) manufactured:

(Net refund from reverse side)

	Gasoline	Diesel
Total of Line I	1.	
Total of Line R	2.	
Sub Totals	3.	
Total Tax Refund	4.	

(Add together the amounts on line 3 for all products)

Section 2 - Breakdown of Gallons Used

(Use only whole gallons)

	Gasoline	Diesel
Agricultural Equipment	6.	
Registered vehicles used <u>off</u> highway	7.	
Boats (commercial gasoline use only)	8.	
Stationary engines	9.	
Industrial or Wood Harvesting	10.	
Other (specify)	11.	

Certification/Waiver

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

Signature/Title

Print Name

Date

Phone #

Mail to: Maine Revenue Services, Sales, Fuel & Special Tax Division, PO Box 1064, Augusta, ME 04332-1064. Questions? Call 624-9693.



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1135003

Section 1 Requests for a refund must be made within 18 months of the date of purchase of the fuel.**** (Dyed diesel not allowed) ****

PLEASE NOTE: COPIES OF RECEIPTS OR INVOICES MAY BE REQUESTED TO SUPPORT YOUR APPLICATION

**FOR: OFF HIGHWAY/
COMMERICAL USE****BEGIN DATE:** **END DATE:**

		Gasoline	Diesel
A. Total paid for fuel used off highway where Maine excise tax has been paid	A.		
B. Number of gallons included in line A above	B.		
C. Excise Tax Rate	C.	0.484	0.556
D. State & Federal Excise Tax Paid (Gallons on line B times rate on line C)	D.		
E. Purchase price subject to sales/use tax (line A minus line D)	E.		
F. Sales/Use tax due (line E times .055)	F.		
G. Refundable excise tax rate	G.	0.290	0.302
H. Excise tax refund (Gallons line B times rate on line G)	H.		
I. Net refund for this period (line H minus line F)	I.		

Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return

FOR: MANUFACTURING**BEGIN DATE:** **END DATE:**

		Gasoline	Diesel
J. Total paid for fuel used off highway where Maine excise tax has been paid	J.		
K. Number of gallons included in line J above	K.		
L. Excise Tax Rate	L.	0.484	0.556
M. State & Federal Excise Tax Paid (Gallons on line K times rate on line L)	M.		
N. Purchase price subject to sales/use tax (line J minus line M)	N.		
O. Line N times .00275 if used in manufacturing	O.		
P. Refundable excise tax rate	P.	0.290	0.302
Q. Excise tax refund (Gallons line K times rate on line P)	Q.		
R. Net refund for this period (line Q minus line O)	R.		

Enter the amounts on line R in the corresponding boxes on line 2 on the front of the return

Maine Revenue Services
Documentation Requirements for Fuel Tax Refund Applications

ATTENTION - The information below must be included with this application:

- a. Breakdown of gallons claimed must be completed.
- b. If application includes fuel used in registered vehicles on-road: application must include records such as driving logs, GPS Tracking, IFTA Report.
- c. Copies of receipt(s), invoice(s), or supplier statement(s) to support the purchases of fuel claimed on the application included excise tax.

Supplier Statement must include:

- a. Supplier Name
- b. Supplier Address
- c. Purchasers Name
- d. Date of Sale
- e. Type of fuel
- f. Number of gallons sold
- g. Price per gallon
- h. ***state/federal tax broken out or clear statement that says state/
federal tax included
- i. Total amount

If in letter format – signed by distributor