

# 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)

Line I for 07/01/23 - 06/30/25

Line R for 07/01/23- 06/30/25

Sub Totals

Total Tax Refund

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

**Gasoline**

1.

2.

3.

**Diesel**

4.

**Section 2 - Breakdown of Gallons Used**

**(Use only whole gallons)**

**Gasoline**

**Diesel**

Agricultural Equipment

Registered vehicles used off highway

Boats (commercial gasoline use only)

Stationary engines

Industrial or Wood Harvesting

Other (specify)

**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.	<input type="text"/>	<input type="text"/>
B. Number of gallons included in line A above	B.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
E. Purchase price subject to sales/use tax (line A minus line D)	E.	<input type="text"/>	<input type="text"/>
F. Sales/Use tax due (line E times .055)	F.	<input type="text"/>	<input type="text"/>
G. Refundable excise tax rate	G.	0.290	0.302
H. Excise tax refund (Gallons line B times rate on line G)	H.	<input type="text"/>	<input type="text"/>
I. Net refund for this period (line H minus line F)	I.	<input type="text"/>	<input type="text"/>

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.	<input type="text"/>	<input type="text"/>
K. Number of gallons included in line J above	K.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
N. Purchase price subject to sales/use tax (line J minus line M)	N.	<input type="text"/>	<input type="text"/>
O. Line N times .00275 if used in manufacturing	O.	<input type="text"/>	<input type="text"/>
P. Refundable excise tax rate	P.	0.290	0.302
Q. Excise tax refund (Gallons line K times rate on line P)	Q.	<input type="text"/>	<input type="text"/>
R. Net refund for this period (line Q minus line O)	R.	<input type="text"/>	<input type="text"/>

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