## Special Fuel and Gasoline Tax Refund Application Instructions

### What is the Off-Highway Fuel Tax Refund Program?

A refund of excise tax may be available to you for certain purchases of gasoline or diesel fuel.

#### Please note:

- This program does not apply to fuel that has been purchased exempt from Maine excise tax, including dyed diesel.
- Refunds are not available for fuel used to propel motor vehicles over public roads.
- Fuel exempt from Maine excise tax <u>becomes subject to Maine sales/use tax</u>. Refunds will be reduced by Sales/Use tax due.
- A refund cannot be issued for purchases made more than 18 months from the date the refund request is filed.
- Refund requests that cannot be supported by proper invoices and off-highway usage documentation will be denied.
- All documentation for fuel purchases and off-highway fuel usage must be maintained for six (6) years.
- The excise tax refund rate is one penny less than the actual tax rate.
- Gasoline qualifies for a refund of excise tax only if it is used for a commercial purpose.

#### How do I apply for a refund?

The Off-Highway Refund Application (also known as the Special Fuel and Gasoline Tax Refund Application) is available for download on Maine Revenue Services' website, <a href="www.maine.gov/revenue/fueltax.html">www.maine.gov/revenue/fueltax.html</a>, under Refund Programs. A paper form can also be mailed or faxed to you upon request.

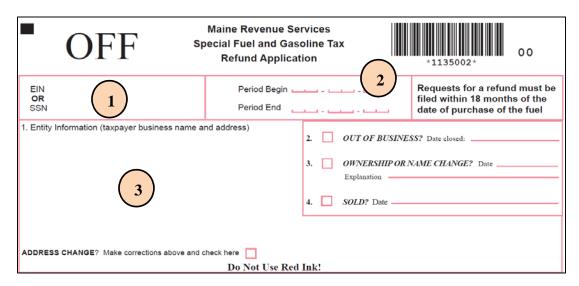
### I'm a manufacturer; is the 95% exemption available for off-highway fuel?

Yes; you will use the manufacturing sales tax rate noted on Lines F or O on page 2 of the application in calculating your sales/use tax due. Please also note the product you are manufacturing in Section 3 on page 1.

## I'm a commercial fisherman; am I able to request a refund on the fuel used in my commercial fishing vessel?

Yes; please indicate your Commercial Fisherman exemption card number in the Entity Information on the form, and leave Lines F or O blank when completing Section 1 of the application.

## Please follow these instructions to make sure the application can be processed quickly and efficiently:



- 1. If it is not already printed at the top of the first page, **enter your Federal ID number (EIN) or Social Security Number in this box**. (SSN's should only be used for refund requests made by individuals.)
- 2. **Enter the period begin and end date in this box**. The begin date is the date of the first fuel purchase claimed; requests for a refund must be filed within 18 months of the date of the purchase of the fuel.
- 3. **Enter your business name and address in this box**. If this information has changed from previous refund requests, check the box below to indicate that address information change. **If this refund is for fuel used in a commercial fishing vessel, please write your exemption number in this section.**

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4. Complete Section 1 on the back of the application.

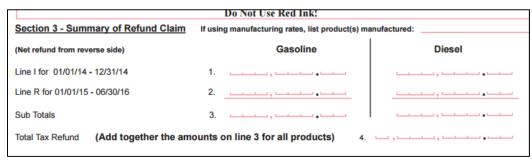
		Gasoline	Diesel
Total paid for fuel used off highway where Maine excise tax has been paid	Α.		
<ol> <li>Number of gallons included in line A above</li> </ol>	В.		
C. Excise Tax Rate	С.	0.484	0.556
). State & Federal Excise Tax Paid (Gallons on line B times rate on line C)	D.		
Purchase price subject to sales/use tax (line A minus line D)	Ε.		
<ul> <li>Sales/Use tax due (line E times .055)</li> <li>Line E times .00275 if used in manufacturing</li> </ul>	F	,	
Refundable excise tax rate	G.	0.290	0.302
<ul> <li>Excise tax refund (gallons line B times rate on line G)</li> </ul>	Н.		
Net refund for this period     (line H minus line F)	I.	7	

Lines A through I on Page 2 of the form are used for purchases made during 2014, but no earlier than 18 months prior to today's date.

Lines J through R (not shown) are used for the next reporting period, beginning January 1, 2015.

Use the appropriate sales tax rate listed to the side of Line F (or O) to calculate the amount of sales / use tax due.

- Enter the total amount paid for off-highway fuel on Line A (or J) for Gasoline or Diesel fuels, including excise taxes.
- Enter the total gallons of fuel used off-highway on Line B (or K) for Gasoline or Diesel fuels, respectively.
- The net refunds calculated on Line I (or R) are then carried to the front of the application, and entered in Section 3.
- 5. Enter the refund amount(s) in the appropriate lines in Section 3.



6. **Indicate how the off-highway fuel is being used in Section 2.** The amount of fuel entered in Section 2 should match the total amount of fuel claimed in this refund request.

Section 2 - Breakdown of Gallons Used		(Use only whole gallons) Gasoline I Diesel		
		Cusoniic	J. Carl	
Tractors used for agricultural purposes	6.			
Registered vehicles used off highway	7.			
Boats (excluding noncommercial gasoline use)	8.			
Stationary engines	9.			
Mechanical or industrial arts	10.	7		
Other (specify)	11.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

7. **Sign and print your name, enter the date and a daytime telephone number on the bottom of the form.** Mail the application to the following address:

Maine Revenue Service P.O. Box 1064 Augusta, ME 04332-1064

If you have questions or need assistance with this form, call (207) 624-9609 between the hours of 8:00 AM to 5:00 PM Monday through Friday, state holidays excepted; email us at fuel.tax@maine.gov or utilize the Maine Revenue Services website at: http://maine.gov/revenue/fueltax/. Select "Refund Programs" for more information.