

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 becomes subject to Maine sales/use tax. 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, www.maine.gov/revenue/fueltax.html, 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:

OFF		Maine Revenue Services Special Fuel and Gasoline Tax Refund Application		 *1135002* 00	
EIN OR SSN	1	Period Begin	2	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)		Period End	2. <input type="checkbox"/> OUT OF BUSINESS? Date closed: _____		
3		3. <input type="checkbox"/> OWNERSHIP OR NAME CHANGE? Date _____ Explanation _____			
ADDRESS CHANGE? Make corrections above and check here <input type="checkbox"/>		4. <input type="checkbox"/> SOLD? Date _____			
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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.

For fuel purchases made AFTER 01/01/2014, but no earlier than 18 months prior to today's date

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

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

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.

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Section 3 - Summary of Refund Claim If using manufacturing rates, list product(s) manufactured: _____

(Net refund from reverse side)	Gasoline	Diesel
Line I for 01/01/14 - 12/31/14	1. _____	_____
Line R for 01/01/15 - 06/30/16	2. _____	_____
Sub Totals	3. _____	_____
Total Tax Refund (Add together the amounts on line 3 for all products)	4. _____	

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	Diesel
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.	_____	_____
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.