

OFF

Maine Revenue Services Special Fuel and Gasoline Tax Refund Application



1135002

00

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 07/01/18 - 06/30/20

Line R for 07/01/18 - 06/30/20

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.



00

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