

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