

# 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.**

Email: Salesapp.MRS@maine.gov



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**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**

1. **Off-Highway** – must be submitted/postmarked within 18 months of purchase
  - a. Breakdown of gallons claimed must be completed.
  - b. If application includes fuel used in registered vehicles off-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/supplier