



MAINE REVENUE SERVICES SALES, FUEL, AND SPECIAL TAX DIVISION

POLITICAL SUBDIVISION AFFIDAVIT FOR ASSIGNMENT OF REFUND

INSTRUCTIONS: This form requires the signature of both the Agency or Political Subdivision of this State or the Federal Government (The Assignor, Part A), and the third party payee (The Assignee, Part B). This form, when completed, is to be forwarded by the Assignee with the Political Subdivision Fuel Tax Refund Application on which the purchases made by the Agency or Political Subdivision are claimed. A copy of this affidavit should also be retained by both the Assignor and Assignee.

PART A: STATEMENT BY ASSIGNOR

Name: _____

Mailing Address: _____

Physical Address: _____

Entity Identification Number: _____

Authorized Representative / Title: _____

Phone Number: _____ Email: _____

By signing this document, I certify that I assign the right to receive the Political Subdivision Fuel Tax Refund to the below Assignee. I declare under the penalties of perjury that all statements made by me herein are true to the best of my knowledge and belief.

Signature: _____ Date: _____

PART B: STATEMENT BY ASSIGNEE

Name: _____

Mailing Address: _____

Physical Address: _____

Entity Identification Number: _____

Authorized Representative / Title: _____

Phone Number: _____ Email: _____

By signing this document, I certify that I am receiving the right to receive the Political Subdivision Fuel Tax Refund from the above Assignor. I declare under the penalties of perjury that all statements made by me herein are true to the best of my knowledge and belief.

Signature: _____ Date: _____

A copy of the contract between the above parties for the assignment of refunds must be attached to this form.

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT

A refund of excise tax may be available on purchases of gasoline or diesel purchased and used by a Government Agency or Political Subdivision of this State (36 M.R.S. §2910-B, 36 M.R.S. §3208-A). For purposes of this section, “government agency” means the State of Maine, or any political subdivision of the State, or the Federal Government. The reimbursement is for the amount of Maine excise tax paid on fuels purchased. In order to receive a refund, it must be demonstrated that Maine excise tax was paid on the fuel, and that the fuel was used for an exempt purpose.

By contractual agreement, an Agency or Political Subdivision of this State or the Federal Government may assign its right to receive refunds under these provisions to a third party. The contractual agreement must state within the document that the Agency or Political Subdivision does agree to waive its right to receive refunds and accordingly assigns that right to a third party.

A copy of the Political Subdivision Affidavit For Assignment of Refund **and** a copy of the contract between the Agency or Political Subdivision of the State and the third party **must** be filed with Maine Revenue Services (MRS). **No refunds will be issued to third parties without the proper documentation on file.**

The contract between the Agency or Political Subdivision of this State and the third party will be considered valid by MRS until the end of the current contract. The Assignment Affidavit will be considered valid by MRS for one year from the date of signing. It will be the responsibility of the Agency or Political Subdivision of the State to notify MRS if there is a change in Assignment before the contract expires. It will be the responsibility of the third party to provide updated Assignment Affidavits upon renewal.

The Political Subdivision Fuel Tax Refund Application (GTR-PS) form is used to request a refund of excise tax paid on fuel purchased by a Government Agency or Political Subdivision of the State. Requests for a refund can be made as often as desired, but in no case will a refund be issued for requests made 12 months beyond the date of purchase of the fuel. Original documentation to support the refund claim must be retained for six years.

For “cash” purchases, copies of the original fuel slips will be required as proof of payment of the excise tax. For “credit” purchases, copies of the original fuel slips must be supported by billing statements by the retailer or third party credit card statements to verify the excise tax was not removed prior to payment for the fuel by either the retailer or the third party payee.

Forms are periodically updated for changes in the tax rates. Refund requests made on outdated forms will not be processed. Contact MRS at 207-624-9609 if you need further assistance or need to request a new form. The form is also available on our website at www.maine.gov/revenue/fueltax. Follow the link to Fuel Tax Refund Programs.

MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
P.O. BOX 1060
AUGUSTA, MAINE 04332-1060
TEL. NO. (207) 624-9693

Or visit our website at: www.maine.gov/revenue