## **Political Subdivision Fuel Tax Refund Application Instructions**

## **Frequently Asked Questions**

### Who can use this form?

Any government agency that purchases fuel where the excise tax is included in the purchase price can apply for a refund of the excise tax by using this form. "Any government agency" means the State, a political subdivision of this State, or the Federal Government. A "political subdivision" would include any municipality, plantation, county, quasi-municipal corporation and/or special purpose district (including, but not limited to, any water, sanitary, hospital, utility, and/or school district), the University of Maine System, the Maine Community College System, the Maine Maritime Academy, and/or the Maine Turnpike Authority.

## What is the Political Subdivision Fuel Tax Refund Program?

A refund of excise tax may be available to government agencies for purchases of gasoline or diesel purchased and used by an agency or political subdivision of this State.

This program <u>does not apply</u> to fuel that has been purchased exempt from the Maine excise tax. Dyed diesel is a common example of fuel that is not subject to the Maine excise tax.

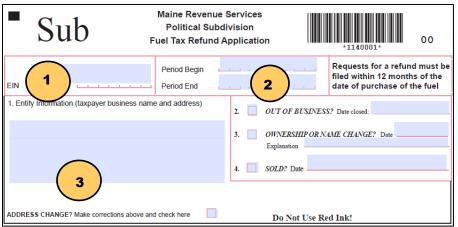
#### What type of fuel usage qualifies for a refund?

The reimbursement is for the amount of excise tax paid on fuel purchased. For a refund, you must be able to demonstrate that Maine excise tax was paid on the fuel and that it was used for an exempt purpose.

#### How do I know if I paid Maine excise tax on my fuel?

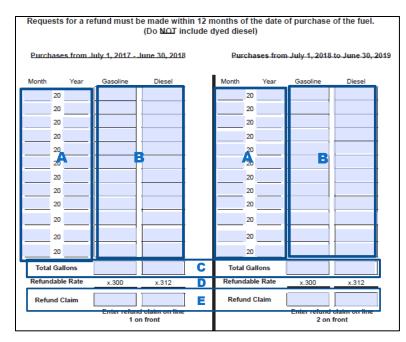
The purchase price of gasoline and clear diesel generally includes excise tax. If a motor fuel is sold without excise tax, the receipt should either indicate sales tax was charged, or have a statement similar to "dyed fuel."

# **Refund Application Instructions and Illustrations**



- 1. If it is not already printed at the top of the first page, enter your Federal ID number (EIN) in this box.
- 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 12 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.

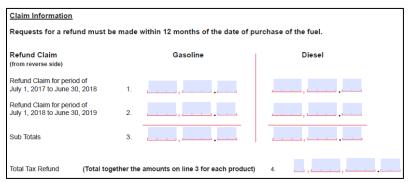
#### 4. Complete the section on the back of the application.



- **A.** Enter the month and year the fuel purchase was made. Make sure the purchases are recorded in the appropriate column for the reporting period.
- **B.** Enter the quantity of fuel <u>in gallons</u> purchased where Maine excise tax has been paid.
- **C.** Total the number of gallons in each column.
- **D.** Multiply the Total Gallons by the Refundable Rate provided.
- **E.** Record the calculation results in "Refund Claim" to complete the column.

Transfer the Refund Claim amount to Lines 1 and 2 on the front of the form for each fuel type. In this example, amounts from the July 1, 2014 – June 30, 2015 section go on Line 1; amounts from July 1, 2015 – June 30, 2016 go on Line 2.

## 5. Complete Refund Claim Information on Page 1.



Add the amounts on Lines 1 and 2 and enter the total on Line 3 for each column. Add the total of the columns on Line 3 together and enter the result on Line 4 for your total refund.

6. **Sign and print your name and title, enter the date and a daytime telephone number on the bottom of the form.** This completes the Certification/Waiver section 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.