



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For purchases of pesticide containers exempt from the Pesticide Container Fee

NOTE: This affidavit exempts the 15¢ Pesticide Container Fee, imposed by 36 M.R.S. § 4911. The affidavit does not exempt the sales or use tax from the purchase.

I present this affidavit to _____ and certify, under penalties of perjury, that the pesticide container(s) purchased from this retailer is/are exempt from the Pesticide Container Fee pursuant to 36 M.R.S. § 4911(2) as I hold a valid pesticide applicator license, No. _____, issued by the Maine Board of Pesticides Control pursuant to 22 M.R.S. § 1471-D.

I further certify that any pesticide containers purchased through this affidavit will be used by me under the activities approved under my pesticide applicator license.

I further certify that I assume full liability for payment to the State of Maine of any fees, together with penalties and interest that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the property.

NAME OF PURCHASER

DATE

SIGNATURE

TITLE

NOTICE TO RETAILERS: Retailers making exempt sales covered by this affidavit must appropriately mark or stamp all invoices to indicate whether they are exempt sales.

Misuse of Affidavit

Purchasers who avoid payment of taxes and fees through deliberate misuse of this affidavit of exemption may be subject to criminal prosecution.

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPTION

This affidavit is to be retained in the records of the seller to document any sale claimed to be exempt under 36 M.R.S. § 4911, sub-§2. A copy of this affidavit does not need to be obtained by the seller on each subsequent purchase. However, if the purchaser indicates that a certain purchase is believed to be exempt pursuant to this affidavit, the invoice must be appropriately marked to indicate the exempt sale.

This affidavit must be taken in good faith by the seller. The good faith of the seller will be questioned if the seller knows, or has reason to know, that the person making the purchase is not using the products for the intended exempted purpose.

This affidavit is valid only for registered pesticide containers purchased by pesticide applicators licensed pursuant to 22 M.R.S. §1471-D.

Additional Information

Please see Sales, Fuel & Special Tax Division Instructional Bulletin No. 14 ("Seed, Feed, Fertilizer and other Items Used in Agricultural and Aquacultural Production") for details regarding sales tax-exempt pesticides used in commercial agricultural production or commercial aquacultural production. The bulletin can be found on the MRS website, www.maine.gov/revenue.

Requests for more information on specific situations should be in writing, contain full details as to the situation in question and should be directed to:

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

Contact Maine Revenue Services with questions by calling (207) 624-9693 weekdays, or by emailing sales.tax@maine.gov.