

SPT

Maine Revenue Services Service Provider Tax



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Registration No.

Business Code

Period Begin

Period End

Due Date

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1. Entity Information
2. **OUT OF BUSINESS?** Date closed: 3. **OWNERSHIP OR NAME CHANGE?** Date
Explanation 4. **SOLD?** Date 5. **Check here if this is an AMENDED return****ADDRESS CHANGE?** Make corrections above and check here

Services	Gross Services	1.		.							
	Exempt Services	2a.		.							
	Bad Debts	2b.		.							
	Taxable Services	3.		.							
Breakdown of Taxable Services	Cable & Satellite TV or Radio	4.		.		Private Non-Medical Institution	9.		.		
	Fabrication	5.		.		CSS - MHD	10.		.		
	Video Rentals	6.		.		CSS - IDA	11.		.		
	Rent-to-Own	7.		.		Home Support Services	12.		.		
	Telecommunications	8.		.		Brain Injuries	13.		.		
	Total Services	Add lines 4 thru 13. Total must agree with Line 3.					14.			.	
	Total Tax	Line 14 @ 6%.					15.			.	
	Credits	Credit Carry Forward From Prior Period.					16.			.	
Amount Due	Line 15 less line 16. Use line 18 if the result is a credit amount.					17.			.		
Credit Due	If line 15 less line 16 is a credit amount, enter the amount to the right.										
	If you wish a refund rather than a carry forward to the next period, check here <input type="checkbox"/>					18.			.		

Signature/Title

Print Name

Date

Phone #

Instructions for the Service Provider Tax Return

Please note: The return must be filed even if there are no taxable services to report.

FOR FURTHER INFORMATION ON SERVICE PROVIDER TAX SEE INSTRUCTIONAL BULLETIN 55

Line 1 – Gross Services. Enter the total amount of ALL services, including any services that are for resale or exempt. Do not include Service Provider Tax in this amount.

Line 2a. – Exempt Services. Enter the total amount of services which are exempt from the Service Provider Tax. Include in this line services sold with a valid resale certificate, sold to an exempt organization with a valid permanent exemption certificate, services that are not subject to the service provider tax, and services rendered outside this State.

Line 2b. - Bad Debts. Enter the total amount of bad debts actually charged off on the books of this service provider. The deduction may be made only with respect to taxable services which were originally reported as taxable by this service provider, and on which tax has been paid by this service provider to the State.

Line 3 – Taxable Services. Subtract Line 2a and 2b from Line 1.

Line 4– Cable & satellite television or radio services. Enter the taxable amount of cable, satellite TV or radio service including the installation or use of associated equipment for which a charge is made.

Line 5 – Fabrication Services. Enter the taxable amount of fabrication services provided on this line. (For more information on fabrication services see Instructional Bulletin 46)

Line 6 – Video Rentals. Enter the taxable amount of video media and equipment rentals on this line.

Line 7 – Rent-to-Own. Enter the taxable amount of rental of furniture, audio media and equipment pursuant to a rental-purchase agreement.

Line 8 – Telecommunications. Enter the taxable amount of telecommunications services, installation, maintenance and repair of telecommunications equipment and ancillary services.

Line 9 – Private Non-Medical Institution. Enter the taxable amount of Private Non-Medical Institution services.

Line 10 – CSS – MHD. Enter the taxable amount of Community Support Services for persons with Mental Health Diagnoses.

Line 11 – CSS – IDA. Enter the taxable amount of Community Support Services for persons with Intellectual Disabilities or Autism.

Line 12 – Home Support Services. Enter the taxable amount of Home Support Services.

Line 13 - Group Residential Services for People with Brain Injuries. Enter the taxable amount of Residential Services for People with Brain Injuries.

Line 14 – Total Services. Enter the total of line 4 thru line 13. This is the total services subject to tax. Line 3 must equal Line 14.

Line 15 – Total Tax. Line 14 @ 6%.

Line 16 – Credits. If there was a prior return that resulted in a credit balance and you received a notice from Maine Revenue Services confirming the credit amount, enter the amount of your credit here.

Line 17 – Amount Due. Line 15 minus Line 16. Use Line 18 if result is a credit.

Line 18 – Credit Due. When Line 15 minus Line 16 is a credit, enter the amount on here. If you wish this credit to be refunded to you, you must check the box in line 18.

Make the check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the top of the return. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. Please mail your return with payment to Maine Revenue Services, Sales, Fuel & Special Tax Division, PO Box 1065, Augusta, ME 04332-1065.

Questions? Call 624-9693.

Keep a copy of the return for your records.