



**MAINE REVENUE SERVICES  
SALES, FUEL & SPECIAL TAX DIVISION**

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**AFFIDAVIT REGARDING PURCHASES OF CERTAIN PRODUCTS FOR USE IN  
COMMERCIAL AGRICULTURAL PRODUCTION, COMMERCIAL FISHING,  
AQUACULTURAL PRODUCTION AND ANIMAL AGRICULTURE**

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I present this affidavit to \_\_\_\_\_ and certify under penalty of perjury that purchases made by me from this retailer constitute:

- a. Seed, fertilizers, defoliants, pesticides, or weed killers to be used by me in commercial agricultural production. "Commercial agricultural production" means commercial production of crops, maple syrup, honey, plants, trees, compost and livestock.
- b. Bait for commercial fisherman.
- c. Feed, hormones, pesticides, antibiotics or medicine to be used by me in aquacultural production.
- d. Breeding stock, semen, embryos, feed, hormones, antibiotics, medicine, pesticides, or litter for use in animal agricultural production, including the raising and keeping of equines.
- e. Organic bedding materials for farm animals, which includes hay, straw, wood shavings or chips, sawdust, etc.
- f. Antiseptics and cleaning agents to be used by me in commercial animal agricultural production.
- g. Materials to be used in the construction, repair or maintenance of an animal waste storage facility.

**I declare these purchases are exempt from Maine sales and use tax. I agree to assume full liability for payment to the State of Maine of any use taxes, 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 certificate must appropriately mark or stamp all invoices to indicate whether they are exempt sales.

Misuse of Affidavit

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

## GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPT USE

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. § 1760, sub-§§ (7-A), (7-B), (7-C), (78) and (81). 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 purchases of the products identified under (a) through (g) on the reverse side. This affidavit may not be used for the tax-free purchase of the following items:

- (1) Machinery, equipment, repair parts and supplies
- (2) Products used in non-commercial agricultural production
- (3) Bait for non-commercial fishermen
- (4) Materials for construction, repair or maintenance of an animal waste storage facility for which a certified nutrient management plan is not in place.

### Additional Information

Please see Sales, Fuel & Special Tax Division Instructional Bulletin Nos. 14 ("Seed, Feed, Fertilizer and other Items Used in Agricultural and Aquacultural Production") and 59 ("Commercial Agricultural Production, Commercial Aquacultural Production, Commercial Fishing and Commercial Wood Harvesting") for details regarding other exemptions available to commercial farmers and fishermen, and agricultural and aquacultural products in general. Both bulletins can be found on the MRS website, [www.maine.gov/revenue](http://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

Contact Maine Revenue Services with questions by calling (207) 624-9693 weekdays, between the hours of 9AM and 4 PM, or by emailing [sales.tax@maine.gov](mailto:sales.tax@maine.gov).