



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION FOR IMMEDIATE REMOVAL

For a Motor Vehicle (including all-terrain vehicles and snowmobiles),
Camper trailer (including a slide-in truck camper), Aircraft or Semitrailer

Sold or Leased to a Legal Resident of another State or to a Resident business with fixed locations outside the State

PLEASE NOTE: 36 M.R.S. § 1760(23-C) does not provide for the immediate removal of trailers other than a camper trailer or semitrailer.

I certify that this sale is exempt from sales tax, pursuant to 36 M.R.S. § 1760(23-C) of the Maine Sales and Use Tax Law.

Make _____ Model _____ Year _____ VIN _____

Date of Sale _____ Sale Price \$ _____ Trade-in: Type of Vehicle _____ \$ _____

Purchaser's Name – (please print) _____

Purchaser's Address – (please print) Street address, PO Box number, etc. _____ City, State, Zip _____

The purchaser has stated to me at the time of sale that the purchaser is a legal resident of another state or a resident business with fixed locations outside the state and intends to remove the vehicle from Maine immediately upon delivery. If any information available to me indicates otherwise, I have retained evidence in addition to this affidavit which indicates that the purchaser has established legal residence in another state, such as records of permanent home, employment, tax registrations, federal identification number or driver's license from another state.

I declare under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and belief, and hereby authorize Maine Revenue Services to furnish a copy of this affidavit to the state which the purchaser declares herein to be their residence and/or to the state to which the vehicle is being removed.

Dealer's Name _____ Sales Tax # _____ Signature _____

____ I am a nonresident
I * _____ hereby certify that my legal residence** or commercial domicile is in the state of _____
and that I will remove the vehicle to the state of _____ immediately upon delivery.

I do not claim Maine residency on any current income tax returns, homestead property exemptions or licenses; to verify this my social security number or FEIN is _____ and my date of birth or date of incorporation is _____.

____ I am a resident business
I hereby certify that I am organized under the laws of the State of Maine with FEIN _____ or have my principal place of business in the State of Maine and that I also conduct business activity from a fixed location or locations outside this state. The address of the sole or primary fixed business location outside of Maine is _____.

I will remove the vehicle to the state of _____ immediately upon delivery and will use the vehicle exclusively in business activities outside of the State of Maine.

I make this statement to allow the sale of the above described vehicle to me without payment of the Maine sales tax, otherwise applicable. If I register the vehicle in Maine within 12 months of the date of purchase (or in the case of a resident business, I use the vehicle in Maine within 12 months of purchase), I will pay the Maine use tax at the time of registration based on the original purchase price. I declare under the penalties of perjury that the statements made herein are true to the best of my knowledge and belief and hereby authorize Maine Revenue Services to furnish a copy of this affidavit to the state of my legal residence and/or to the state to which the vehicle is being removed.

Signature of Purchaser _____ Title _____ Date _____

*Name of Business, if other than an individual
**An individual's fixed permanent home or domicile

This affidavit must be retained in the business files of the vehicle dealer, with the Dealer's and Lessor's Supplemental Report