



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

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## INTERSTATE COMMERCE EXEMPTION AFFIDAVIT For purchasers & retailers of vehicles, railroad rolling stock, aircraft & watercraft

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**INSTRUCTIONS TO RETAILER:** This form requires the signature of both the retailer (Part A) and purchaser (Part B on page 2). It is very important that the retailer understand the qualifications for this exemption as indicated on page 2 so as not to misinform the purchaser. This form, when completed, is to be forwarded by the retailer with the monthly sales tax report on which the sale is claimed to be exempt. A copy of this affidavit should also be provided to the purchaser.

### PART A – STATEMENT BY RETAILER

The undersigned hereby certifies that the vehicle described below is sold exempt from the Maine sales and use tax as an instrumentality of interstate or foreign commerce in accordance with 36 M.R.S. § 1760, subsection 41-A.

☐ Motor Vehicle    ☐ Trailer    ☐ Semitrailer    ☐ Railroad Rolling Stock    ☐ Aircraft    ☐ Watercraft

Make \_\_\_\_\_ Year \_\_\_\_\_ Model No. \_\_\_\_\_ V.I.N. \_\_\_\_\_

The property checked above was purchased from \_\_\_\_\_ of \_\_\_\_\_  
Name of seller Street Address

\_\_\_\_\_, on \_\_\_\_\_  
City State Purchase Date

\_\_\_\_\_  
Purchase Amount Trade-in Credit Net Purchase Amount

**The purchaser stated to me at the time of sale that this property will be placed in use by the purchaser as an instrumentality of interstate or foreign commerce within 30 days (90 days with good cause) after the date of the sale and that it will be used by the purchaser as an instrumentality of interstate or foreign commerce not less than 80% of the days in use during the next 2 years.**

I declare under the penalties of perjury that all statements made by me herein are true to the best of my knowledge and belief.

Name of Seller \_\_\_\_\_ Sales Tax Registration No. \_\_\_\_\_

Address \_\_\_\_\_

By \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_

(See page 2 for Part B, Statement by Purchaser)

**INSTRUCTIONS TO PURCHASER:** This statement is your certification that you qualify for the exemption mentioned on page 1 of this form. Please read and understand the following requirements of this exemption. Your signature on this affidavit will acknowledge that you have read this form in its entirety.

1. The property must be used by the purchaser in interstate or foreign commerce. **If the purchaser is using the Federal Motor Carrier Safety Administration (FMCSA) Interstate Operating Authority of another person, this exemption does not apply. A lessor of property used by the lessee as an instrumentality of interstate or foreign commerce does not qualify for exemption.**
2. The property must be placed in use in interstate or foreign commerce within 30 days (90 days with good cause) from the date of purchase. Good cause does not exist when the extension is required because of the taxpayer's negligence or failure to make a good faith effort to place the vehicle in interstate or foreign commerce within 30 days.
3. The property must be used not less than 80% of the days in use in interstate or foreign commerce for two years from the date of purchase.
4. **If the property is withdrawn from interstate or foreign commerce within two years so that it will not be used 80% of the days in use in interstate or foreign commerce for the 2-year period, the purchaser is required to report and pay the use tax to Maine Revenue Services, based on the original purchase price.**
5. Failure to return this affidavit properly completed will subject the purchaser to the Maine use tax. Purchasers who avoid payment of tax through deliberate misuse of the exemption certificate may be subject to prosecution.
6. The use of this vehicle is subject to audit by Maine Revenue Services. The audit would be to review the records of the owner with regard to the eligibility for exemption. The owner must maintain adequate records so that an accurate review is possible. Unless the owner is able to adequately document the claim for exemption, use tax along with appropriate interest and penalties will be assessed.

### **PART B – STATEMENT BY PURCHASER**

\_\_\_\_\_  
Name of Owner (Individual, Partners' Names, or Corporate Name)

\_\_\_\_\_  
Telephone No.

Business Address \_\_\_\_\_

Street

City

State

I hereby certify that I will place in use, as an instrumentality of interstate or foreign commerce, the above-described property within 30 days (90 days with good cause) from the date of purchase, and that I will use it not less than 80% of the days in use as an instrumentality of interstate or foreign commerce during the next 2 years.

I understand that I make this statement to allow the purchase in Maine of the above-described property without payment of the Maine sales tax otherwise applicable, and I declare under the penalties of perjury that these statements are true to the best of my knowledge and belief.

I further certify that, if I do not use this property as an instrumentality of interstate or foreign commerce within 30 days (90 days with good cause) and for not less than 80% of the days in use during the next two years, I assume full responsibility for reporting and paying use tax to Maine Revenue Services, based on the original purchase price of the property.

Please check applicable statement:

( ) FMCSA Interstate Operating Authority No. \_\_\_\_\_ has been issued to me.

( ) I only haul \_\_\_\_\_ which are exempt from FMCSA licensing requirements.

( ) I only haul \_\_\_\_\_ which are products sold by me in my business.

Date \_\_\_\_\_

\_\_\_\_\_  
Signature of Purchaser

Title \_\_\_\_\_

(Owner, Partner, or Officer of Corporation)