



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

Affidavit for Purchase of Free Publications and Inserts to Publications

I hereby certify that the printed materials being purchased from _____
_____ are being purchased, solely for:

- a. Distribution without charge as a free publication.

Name of publication: _____

... "publication" means a printed paper material, including without limitation newspapers, magazines and trade journals and employee, client and organization newsletters, issued at average intervals not exceeding 3 months that manifests a continuity of identity from issue to issue by a front page masthead bearing the name, date, volume and issue number of the publication and by a continuity of style, format, themes and subject matter.

... "publication" does not include printed paper materials consisting primarily of advertisements or the promotion of a single seller's products or services.

(36 M.R.S. §1760, sub-§14-A)

- Check if this is for a single purchase. Invoice # _____
- Check if this is to be treated as a blanket affidavit for the periodic printing of the publication named above.

- b. Inclusion in a publication.

If only a portion of the materials being purchased will be included in a publication, I hereby certify that _____ * of the materials qualify for exemption. I will pay the appropriate Maine State Sales Tax on the remaining taxable portion of the transaction directly to the vendor listed above.

I declare this purchase is 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.

Purchaser _____

Address _____

Signature _____

Date _____

*This blank must be completed with a specific quantity or percentage.