



MAINE REVENUE SERVICES

SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For a Vehicle Sold or Leased to a Tribal Entity, Sourced to Tribal Land

36 M.R.S. § 1760(114) of the Maine Sales and Use Tax Law provides a sales tax exemption for:

Sales to a tribal entity as defined in 36 M.R.S. § 111(8) that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

- A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and
- B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal entity are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.

INSTRUCTIONS TO RETAILER: This form requires the signature of both the retailer (Part B) and purchaser (Part C 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. A copy of this affidavit should also be provided to the purchaser.

Part A – VEHICLE INFORMATION

Make	Model	Year
VIN		
Date of Sale	\$ Sale Price	Trade-in: Type of Vehicle
		\$ Trade-in Amt.

Part B – STATEMENT BY VEHICLE SELLER

Seller's Name (please print) _____ ME Sales Tax Reg. Number _____

Seller's Address (street, town, zip) _____

The purchaser presented to me at the time of sale a copy of the qualified tribal entity's certificate of exemption issued by Maine Revenue Services, as the purchaser is an owner, member, or other authorized representative of a certified tribal entity. The purchaser stated that the vehicle will be used by the tribal entity primarily on tribal land for the twelve months after the date of the sale. I further certify that the vehicle is being delivered, driven or transported to tribal land immediately upon receipt of the vehicle, as stated on page 2. I hereby certify that the vehicle described above is sold exempt from the Maine sales and use tax as tangible personal property sold to a tribal entity sourced to tribal land.

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

Seller's Signature _____ Title _____ Date _____

Part C – STATEMENT BY PURCHASER

INSTRUCTIONS TO PURCHASER: This statement is your certification that this sale qualifies for the exemption referenced 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. Purchasers who avoid payment of tax through deliberate misuse of this affidavit may be subject to prosecution.

1. The vehicle must be used by the tribal entity (or members or owners thereof) (the purchaser) primarily on tribal land. **If the purchaser and user are not the same, this exemption does not apply. A user of the vehicle that is not the purchaser does not qualify for exemption.**
2. “Primarily” means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from the service, whichever occurs first.
3. **If it is determined that the vehicle will not be used primarily on tribal land, the purchaser is required to report and pay the use tax to Maine Revenue Services, based on the original purchase price.**
4. 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 purchaser must maintain adequate records so that an accurate review is possible. Unless the purchaser is able to adequately document the claim for exemption, use tax along with appropriate interest and penalties will be assessed.

Tribal Entity Legal Name	Tribal Entity Certificate No.
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Business Address (Street	City/Town	Zip Code)	Telephone No.
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Delivery / Intended Registration Address (Street	City/Town	Zip Code)	Telephone No.
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I affirm that the above Vehicle Registration Address is located on the following Tribal Land:

- | | |
|---|---|
| <input type="checkbox"/> Houlton Band Trust Land | <input type="checkbox"/> Mi'kmaq Nation Trust Land |
| <input type="checkbox"/> Passamaquoddy Indian territory | <input type="checkbox"/> Penobscot Indian territory |

I, the Purchaser, hereby certify that I am an owner, member, or other authorized representative of the above-named tribal entity that has been issued a certificate of qualification from Maine Revenue Services, and that the above-described vehicle is being delivered, driven or transported to tribal land as identified above immediately upon receipt of the vehicle.

I further certify that the vehicle will be used by the purchaser primarily on tribal land during the first 12 months from when the vehicle is placed in use by the tribal entity.

I understand that I make this statement to allow the purchase in Maine of the above-described vehicle without payment of the Maine sales and use 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 the tribal entity uses this vehicle off of tribal land for more than 50% of the days in use during the next 12 months, the tribal entity assumes full responsibility for reporting and paying use tax to Maine Revenue Services, based on the original purchase price of the vehicle.

Signature of Purchaser or Tribal Entity Representative	Date
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Printed Name of Purchaser or Tribal Entity Representative	Title
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