



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

INTERSTATE COMMERCE EXEMPTION AFFIDAVIT For leased vehicles, railroad rolling stock, aircraft & watercraft

INSTRUCTIONS TO LESSOR: This form requires the signature of both the lessor (Part A) and lessee (Part B on page 2). It is very important that the lessor understands the qualifications for this exemption as indicated on page 2 so as not to misinform the lessee. This form, when completed, is to be forwarded by the lessor 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 lessee.

PART A – STATEMENT BY LESSOR

The undersigned hereby certifies that the vehicle described below is leased 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 leased from _____ of _____
Name of Lessor Street Address

_____, on _____
City State Lease Commencement Date

Total Leased Amount Monthly Lease Payment Total Number of Payments

The lessee stated to me at the time of the lease that this property will be placed in use by the lessee as an instrumentality of interstate or foreign commerce within 30 days (90 days with good cause) from the lease commencement date and that it will be used by the lessee 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 Lessor _____ Sales Tax Registration No. _____

Address _____

Signature _____ Title _____

Date _____

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

INSTRUCTIONS TO LESSEE: 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 lessee in interstate or foreign commerce. **If the lessee 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 lease commencement date. 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 from the lease commencement date.
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 lease commencement date.
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 lessee is required to report and pay the use tax to Maine Revenue Services, based on the original lease price.**
5. Failure to return this affidavit properly completed will subject the lessee to the Maine use tax. Lessees 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 lessee with regard to the eligibility for exemption. The lessee must maintain adequate records so that an accurate review is possible. Unless the lessee is able to adequately document the claim for exemption, use tax along with appropriate interest and penalties will be assessed.

PART B – STATEMENT BY LESSEE

Name of Lessee (Individual, Partners' Names, or Corporate Name)	Telephone No.
<hr/>	
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 lease commencement date, 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 lease 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) from the lease commencement date 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 Lessee

Title _____
(Owner, Partner, or Officer of Corporation)