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Maine Revenue Services Sales and Use Tax Return



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Registration No.

Business Code

Period Begin

Period End

Due Date

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1. Entity Information

2. **OUT OF BUSINESS?** Date closed:

3. **OWNERSHIP OR NAME CHANGE?** Date

Explanation

4. **SOLD?** Date

5. *Check here if this is an AMENDED return*

ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address.

SALES BREAKDOWN

Gross Sales	1.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Deductions: Exempt Sales	2a.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Bad Debts	2b.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Industrial Energy Sales	3.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Taxable Sales	4.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>

SALES

Sales of Prepared Food & Liquor Subject to 8% tax	5.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 8%	5A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Sales Subject to 5.5% tax	6.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 5.5%	6A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>

MARIJUANA

Medical Marijuana 5.5%	7.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 5.5%	7A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Prepared Food containing Medical Marijuana 8%	8.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 8%	8A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Marijuana 10% tax	9.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 10%	9A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Marijuana Products 10% tax	10.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 10%	10A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>

RENTALS

Long Term Rentals of Autos	11.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 5.5%	11A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Rentals of Lodging	12.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 9%	12A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>
Short Term Rentals of Autos	13.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	@ 10%	13A.	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>



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TAXABLE SALES

Add lines 5 thru 13 Total must agree with Line 4 14. Add lines 5A thru 13A 14A.

USE TAX

Industrial Energy Purchases 15. @ 5.5% 15A.
Other Taxable Purchases 16. @ 5.5% 16A.

PREMIUMS & FEES

Tires & Lead-Acid Batteries @ \$1 17. **00**
Prepaid Wireless Fee 18.

TOTAL DUE

Total Tax and Fees Due with this Return Add lines 14A thru 18. 19.

CREDITS

Credit Carry Forward From Prior Period 20.
Credit For Sales Tax Paid on Goods Purchased for Resale 21.

AMOUNT DUE

Line 19 less lines 20 and 21. Use line 23 if the result is a credit amount. 22.

CREDIT DUE

If Line 19 less lines 20 and 21 is a credit amount, enter the amount to the right. 23.
If you wish a refund rather than a carry forward to the next period, check here

Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the front of the return to MAINE REVENUE SERVICES, PO BOX 1065, AUGUSTA, ME 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. If you have questions, please contact 207-624-9693. Keep a copy of this return for your records.

Signature/Title Print Name Date Phone #

Specific Instructions for the Sales and Use Tax Return

Please note: This return must be filed even if there are no taxable sales to report.

Important: DO NOT REPORT any of the following sales or services on this return. They will be reported on the Service Provider Tax return. Sales of cable or satellite TV services, fabrication services, video rentals, telecommunication services, rent to own furniture, private non-medical institution/personal home care, community support for persons with mental health diagnoses, community support for persons with intellectual disabilities or autism; home support services, group residential services for persons with brain injuries.

Line 1 - Gross Sales. Enter the total amount of ALL sales and services, including sales for resale and all other exempt sales. Do not include in this amount sales tax charged to customers, nor the value of returned merchandise for which a full credit or refund was given to the customer.

Line 2a - Exempt Sales. Enter the total amount of sales on which no tax was charged. Include in this line items sold with a valid resale certificate, wholesale sales, items sold to a consignment shop or group shop, services that were not taxable, items sold to entities that hold a valid Permanent Exemption Certificate issued by Maine Revenue Services, or customer refunds that were reported as sales in previous periods.

Line 2b - Bad Debts. Enter the total amount of bad debts actually charged off on the books of this retailer. The deduction may be made only with respect to taxable sales which were originally reported as taxable by this retailer, and on which tax has been paid by this retailer to the State. (See Instructional Bulletin #29 located at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm for more information on bad debt deductions.)

Line 3 - Industrial Energy Sales. If you have sold fuel or electricity to a manufacturing facility, enter 95% of those sales here.

Line 4 - Taxable Sales. Subtract lines 2a, 2b, and 3 from line 1. This amount represents all taxable sales that are detailed in lines 5 through 13A.

Line 5 - Prepared Food & Liquor Sales. Enter the total sales for the period that represents sales of prepared food. Multiply this amount by 8% and enter the result in line 5A.

Line 6 - Sales Subject to 5.5% tax. Enter all sales subject to 5.5% tax, including all sales of extended warranties on automobiles and trucks. Multiply this amount by 5.5% and enter the result in line 6A.

Line 7 - Medical Marijuana 5.5%. Enter all taxable sales of marijuana leaves, stems, flowers, seeds and marijuana products for medical use. Multiple this amount by 5.5% and enter the result on line 7A.

Line 8 - Prepared Food containing Medical Marijuana 8%. Enter all taxable sales of prepared food products containing medical marijuana intended consumption. Multiple this amount by 8% and enter the result on line 8A.

Line 9 - Marijuana 10%. Enter all taxable sales of marijuana leaves, stems, flowers, and seeds. Multiple this amount by 10% and enter the result on line 9A.

Line 10 - Marijuana Products 10%. Enter all taxable sales of products composed of marijuana intended for use or consumption. Multiple this amount by 10% and enter the result on line 10A.

Line 11 - Long Term Rentals of Automobiles. Enter all taxable rentals of automobiles for 12 months or more. Multiply this amount by 5.5% and enter the result in line 11A.

Line 12 - Rentals of Lodging. Enter the total taxable rentals charged for living quarters in hotels, motels, rooming houses and tourist or trailer camps. Multiply this amount by 9% and enter the result in line 12A.

Line 13 - Short Term Rentals of Automobiles. Enter the total taxable rentals charged for short-term rentals of automobiles (rentals for less than 12 months). Multiply this amount by 10% and enter the result in line 13A.

Line 14 & 14A - Taxable Sales. Total of lines 5 through 13 must agree with line 4 (Taxable Sales).

Line 15 - Industrial Energy Purchases. Enter 5% of your purchases of fuel and electricity used at a manufacturing site on which the Maine sales tax or its equivalent has not been paid. Multiply this amount by 5.5% and enter the result in line 15A.

Line 16 - Other Taxable Purchases. Enter the amount of taxable purchases, other than fuel and electricity reported in line 15, on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable. Multiply this amount by 5.5% and enter the result on line 16A.

Line 17 - Tires and Lead-Acid Batteries. Enter the total number of tires and lead-acid batteries sold during this period that are subject to the recycling assistance fee in whole dollars.

Line 18 - Prepaid Wireless Fee. The amount of the prepaid wireless fee due is equal to the number of prepaid wireless card transactions (whether sold individually or as part of a phone package) times \$1.00. For example: 100 cards sold X \$1.00 = \$100.00. Enter this value on Line 21.

Line 19 - Total Due. Total lines 14A through 18.

Line 20 - Credit Carry Forward from Prior Period. If your prior return resulted in a credit balance and you have received a notice from Maine Revenue Services confirming this credit, enter the amount of your credit here.

Line 21 - Credit for Sales Tax Paid on Goods Purchased for Resale. If you have purchased goods during this period on which you have paid your supplier a sales tax and those goods have been sold or are in inventory waiting to be resold, enter the amount of sales tax paid on those goods here.

Line 22 - Amount Due. Subtract lines 20 and 21 from line 19. (If the result is a credit amount, use line 23.)

Line 23 - Credit Due. If the result of subtracting lines 20 and 21 from line 19 is a credit, enter that amount here. This credit will automatically be forwarded