

Sales, Fuel & Special Tax Division
Maine Revenue Services
Augusta, ME 04332-1060

USE TAX CERTIFICATE

PLEASE READ THE FOLLOWING BEFORE COMPLETING THIS RETURN: THIS TAX RETURN WILL BE AUDITED.

YOU ARE REQUIRED TO COMPLETE THIS USE TAX RETURN IN ACCORDANCE WITH THE MAINE SALES AND USE TAX LAW. FAILURE TO REPORT ALL THE TAX DUE WILL RESULT IN YOUR BEING ASSESSED FOR TAX, PLUS INTEREST AND PENALTY CHARGES.

INSTRUCTIONS ARE PROVIDED ON THE REVERSE. IF YOU NEED ASSISTANCE, CONTACT MAINE REVENUE SERVICES AT (207) 624-9693.

VEHICLE PURCHASED				VEHICLE TRADED-IN (see reverse)		
Kind of Vehicle		Watercraft		Kind of Vehicle (see "Allowance for trade-in" on reverse)		
		Length	HP			
Make	Model	Year		Make	Model	Year
Vin/Serial Number (last 8 digits)				Vin/Serial Number (last 8 digits)		

Seller's Name _____ Date of Transfer _____

Seller's Address _____

1. Full purchase price of vehicle (see instructions on back)	\$
2. Allowance for trade-in; enter amount only if it meets all the conditions explained on reverse	\$
3. Net amount subject to tax (line 1 minus line 2)	\$
4. Use tax due (multiply line 3 by the applicable rate, subtract any amount shown in C on reverse)	\$
5. <u>Exempt Purchase</u> - Please enter exemption type (see instructions on back) ☐	

Name under which vehicle is registered, if different from purchaser _____

Lienholder _____
Name _____ Address _____

I hereby authorize the lienholder and/or seller to disclose to Maine Revenue Services any information necessary to verify the purchase price of the above vehicle. I also authorize Maine Revenue Services to furnish a copy of this certificate to the lienholder and/or seller as my consent to disclose such information. I certify under the pains and penalty of perjury that the statements above are true, accurate and complete. Failure to truthfully report any information required on this form is a crime.

Purchaser _____
First Name _____ Last Name _____

Please Print _____ Social Security Number _____ Signature _____

Purchaser's Address _____
Street or Box No. _____ City or Town _____ State _____ Zip _____

REGISTRATION OFFICE WILL INDICATE REGISTRATION NO.		DO NOT WRITE IN THIS SPACE (For Use of Tax Collectors Only)	
	Date	Date Paid	Amount of Tax Paid

Please place validation stamp here:

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INSTRUCTIONS

This tax return is for reporting purchases from someone not engaged in the business of selling. The person seeking registration must present a bill of sale at the time of registration when completing this return. To register property in this State, fully complete this tax return and submit it to the appropriate registering authority, along with payment of any tax due and the applicable vehicle registration forms. For property which will not be registered in this State, fully complete this tax return and mail it to Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060 with a check or money order payable to the Treasurer, State of Maine for any tax due. Do not send currency, stamps, or coins. Maine Use Tax applies to: (1) purchases at retail sale made outside this State which, if they had occurred in this State, would have been subject to sales tax, and (2) the purchase of a motor vehicle, snowmobile, all-terrain vehicle, watercraft, trailer, truck camper, or special mobile equipment (except a farm tractor, lumber harvesting vehicle, or loader) from a person who is not engaged in the business of selling that kind of property.

Line 1 - FULL PURCHASE PRICE: The following are part of the purchase price of a vehicle whether separately stated or not:

The value of all property or services exchanged for the vehicle, except a creditable trade-in (see Line 2); the amount of a loan assumed or debt forgiven by the purchaser; manufacturer's rebates; manufacturers' and importer's excise taxes; motors, extra equipment and accessories purchased with the vehicle; shipment to the location of the seller; dealer prep, documentation, processing, conditioning, commissioning, and similar fees; delivery by the seller to the purchaser; extended warranties on automobiles and trucks; and any other services performed by the seller prior to passage of title. Do not include insurance or finance charges.

Line 2 - ALLOWANCE FOR TRADE-IN: Property traded-in can be used to reduce the amount subject to tax only if both (A) and (B) apply:

(A) the vehicle purchased must be one of the following 4 kinds: (1) Motor Vehicles, including motor homes, snowmobiles, and atv's; (2) Watercraft; (3) Special Mobile Equipment, including farm tractors, lumber harvesting vehicles or loaders; (4) Trailers, including camper trailers and truck campers, AND (B) the vehicle traded-in must be of the same kind as the vehicle purchased. When the property traded-in cannot be used to reduce the amount subject to tax, its value must be included in the "Full Purchase Price".

Line 5 - EXEMPTIONS: Exemptions claimed will be reviewed by Maine Revenue Services.

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A. EXEMPT ORGANIZATIONS

If the purchaser is an organization that has been issued a certificate of exemption by Maine Revenue Services (hospitals, schools, churches, etc.), check box 'A' and write the organization's exemption number in the space provided. This is a 5-digit number preceded by an "E". Do not enter a federal identification number or a sales tax registration number. _____

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B. PREVIOUSLY USED BY YOU OUTSIDE OF MAINE

If the property is an automobile, snowmobile, or all-terrain vehicle and was purchased and used by you in another state and you were a permanent legal resident of the other state at the time of purchase, the purchase is not subject to Maine use tax. If the property is a watercraft and you were a permanent legal resident of another state at the time of purchase, the purchase is not subject to Maine use tax if the watercraft was registered and used outside the State by the purchaser and was not present in Maine for more than 30 days during the 12 months following its purchase. If the watercraft was present in Maine for more than 30 days during the 12 months following its purchase, use tax is due on 40% of the "Net Amount Subject to Tax". In all other cases, property that is purchased and used by the present owner outside Maine for more than 12 months before being used in Maine, is not subject to Maine use tax. If you claim exemption on the basis of prior use, check box "B" and fill in the required information. Any out-of-state registration must be provided to the registering agent.

Where Registered _____

Reg. No. _____

Date of Original Reg. _____

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C. TAX PAID IN ANOTHER JURISDICTION

If the vehicle was purchased outside Maine and you paid a sales or use tax imposed by the other jurisdiction at the time of purchase, the tax paid is creditable against any Maine tax that may be due. If credit is claimed for tax paid to another jurisdiction, check box "C" and fill in the required information. A copy of the bill of sale, invoice or receipt for payment of tax to the other jurisdiction must be submitted to the registering agent.

Other State _____

Amount \$ _____

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D. AMPUTEE VETERANS

Amputee veterans who have a letter from the Veterans Administration certifying that they are exempt from sales and use tax are exempt unless they currently own another automobile exempted on this basis. A copy of the letter must be submitted to the registering agent.

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E. SHORT TERM AUTO RENTAL

The vehicle is an automobile that will be used exclusively for short-term rentals. Please complete the following statement:

THIS AUTOMOBILE IS PURCHASED FOR RENTAL ON A SHORT-TERM BASIS. SALES TAX WILL BE COLLECTED ON THE RENTAL PAYMENTS AND REPORTED UNDER SALES TAX REGISTRATION NUMBER _____

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F. LESSORS OF TANGIBLE PERSONAL PROPERTY

The property being registered will be used by the purchaser exclusively for lease or rental as tangible personal property. Please complete the following statement: The property is purchased for lease or rental, and sales tax will be collected on the lease or rental payments and reported under sales tax registration number _____.

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G. INTERSTATE COMMERCE

The vehicle will be used in interstate commerce. I understand the vehicle must be placed in use within 30 days of purchase and used more than 80% of the time as an instrumentality of interstate or foreign commerce within the next 2 years. I also understand that the vehicle cannot be operated under the authority of another entity; the vehicle cannot be leased (unless the lease is deemed to be a sale). **Form STA-110 must be completed.**

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H. OTHER

If the vehicle is exempt from Maine use tax for any other reason, please attach a detailed explanation.

If you have questions about the Maine Sales or Use tax, please call (207) 624-9693, or write to Sales, Fuel & Special Tax Division, Maine Revenue Services, PO Box 1060, Augusta, ME 04332-1060.