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# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

## APPLICATION FOR REFUND OF SERVICE PROVIDER TAX

Refunds are disallowed when an application is received more than 3 years after the date of overpayment.

*Additional information or documentation may be requested by Maine Revenue Services.*

This refund request is considered incomplete until any requested additional information has been received.

**Failure to provide any requested additional information could result in a denial of your request.**

Name:

Account #:

Address:

SSN:

City:

EIN:

State:

Zip:

Phone #:

Contact Person:

Email Address:

**AMOUNT OF REFUND REQUEST: \$**

I, the service provider, certify under the pains and penalty of perjury, that the Maine Service Provider taxes for which I am requesting a refund have NOT been previously refunded or credited to me by Maine Revenue Services

I further certify that the statements made in this application and any attachments thereto are true, accurate and complete to the best of my knowledge and belief.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Mailing Address: Maine Revenue Service, P.O. Box 1060, Augusta, ME 04332-1060

APP-160 (Rev. 07/01/2023)

Phone: (207) 624-9693

V/TTY: 7-1-1  
Email: SalesApp.MRS@maine.gov

FAX: (207) 287-6628

## SERVICE PROVIDER TAX REFUNDS

Service provider tax is imposed on the provider of the service, not on the consumer or customer of the service. The law allows the provider to pass the tax on the customer. If the provider includes the tax on a customer's bill, it must be shown as a separate line item and identified on the invoice to the customer as a "service provider tax."

A service provider may apply to MRS for a refund or credit of any overpaid or erroneously or illegally computed service provide tax. If the service provider separately stated the erroneously or illegally computed service provider tax on a customer's bill, no refund or credit will be given until the service provider has provided evidence satisfactory to MRS that the tax has been refunded or credited to the service provider's customer(s).

Customers of service providers that have had erroneously or illegally computed service provided tax collected from them must be credited or refunded the amount of erroneously or illegally computed service provider tax from the service provider. MRS will issue refunds of service provider tax only to service providers.

Please provide the following Documentation:

- A cover letter, detailing the reason for the refund request and the period(s) of overpayment.
- Copies of all invoices and all credit memos provided to customers related to this refund request.
- Documentation proving that the service provider tax was paid to Maine Revenue Services.
- Any other pertinent information

*Additional information or documentation may be requested by Maine Revenue Services.*

### ADDITIONAL INFORMATION

Refer to Instructional Bulletin No. 55 ("Service Provide Tax") or Maine Revenue Service Rule No. 401 ("Service Provider Tax - Return and Payment of Tax") for further details regarding service provider tax. Instructional Bulletins may be viewed at [www.maine.gov/revenue/salesuse/salestaxbulletinssales.htm](http://www.maine.gov/revenue/salesuse/salestaxbulletinssales.htm). Maine Revenue Service Rules may be viewed at <http://maine.gov/revenue/rules/homepage.html>. Requests for information on specific situations should be in writing, should contain full information as to the situation in question and should be directed to:

MAINE REVENUE SERVICES  
SALES, FUEL & SPECIAL TAX DIVISION  
P.O. BOX 1060  
AUGUSTA, MAINE 04332-1060  
TEL. NO. (207) 624-9693