



MAINE REVENUE SERVICES

SALES/EXCISE TAX DIVISION

AFFIDAVIT OF EXEMPTION

For Purchases of Tangible Personal Property or Taxable Services
Sold to a Tribal Member or Tribal Entity, Delivered to Tribal Land

36 M.R.S. §§ 1760(113) and (114) of the Maine Sales and Use Tax Law provides sales tax exemptions for:

Sales to a tribal member or a tribal entity 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.

Seller's name

ME Sales Tax Registration Number

Name of Purchaser

Description of Property or Taxable Service Sold to Purchaser

Delivery Address located on Tribal Land

Check one of the following. The purchaser is:

- An enrolled member of:**
 - The Houlton Band of Maliseet Indians;
 - The Passamaquoddy Tribe; or
 - The Penobscot Nation.
- An authorized representative of a tribal entity, as defined in 36 M.R.S. § 111(8).**

The Purchaser must present one of the following documents to the Seller:

- Proof of tribal membership (includes tribal member enrollment card or certificate of membership, letter of enrollment or certification, or some other documentation indicating tribal membership)
- MRS-issued Certificate of Exemption for a Qualified Tribal Entity

The Delivery Address is located on the following Tribal Land:

- Houlton Band Trust Land
- Passamaquoddy Indian territory;
- Penobscot Indian territory.

See Page 2 for Declarations By Purchaser and Seller

Declaration by the Purchaser and the Seller

I, the Purchaser, certify under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and declare all of the following:

- I am enrolled tribal member, or, if applicable, I am an authorized representative of a tribal entity, as defined in 36 M.R.S. § 111(8);
- I have presented one of the required documents to the Seller (i.e., showing proof of tribal membership or, if applicable, certificate of exemption for the tribal entity, as defined in 36 M.R.S. § 111(8)); and
- The property or service described above is being delivered to me to a location on tribal land.

I make this statement to allow the sale of the above-described property or service to me without payment of the Maine sales or use tax that would otherwise apply, pursuant to 36 M.R.S. §§ 1760(113) or (114).

Purchaser's Signature

Purchaser's Title (if applicable)

Date

I, the Seller, certify under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and declare all of the following:

- The Purchaser has stated to me at the time of sale that the Purchaser is an enrolled tribal member, or an authorized representative of a tribal entity;
- The Purchaser has presented one of the required documents to me at the time of purchase; and
- The property or service described above is being delivered to the address as indicated on Page 1 of this affidavit.

Seller's Signature

Seller's ME Sales Tax Reg. No.

Date

GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPTION

This affidavit is to be retained in the records of the seller to document the qualification of exemption of any sale claimed exempt under 36 M.R.S. §§ 1760(113) or (114). If the purchaser is a tribal entity, this affidavit **must be accompanied by a copy of the certificate of exemption for a qualified tribal entity issued by Maine Revenue Services, valid at the time of sale.** The Seller must retain an Affidavit presented by each person to whom exempt sales are made. A separate Affidavit is not required for each individual sale. The invoice must be appropriately marked to indicate the exempt sale. This requirement is satisfied by the words "Maine Sales Tax Exempt."

This affidavit must be taken in good faith by the Seller. The good faith of the Seller will be questioned if the Seller knows, or has reason to know, that the person making the purchase is not an enrolled tribal member or the holder of the Certificate of Exemption for a Qualified Tribal Entity (Form ST-TRBL-1), or that the property or service being purchased is not being delivered to a location on tribal land.

Purchasers who avoid payment of tax through deliberate misuse of this Affidavit of Exemption will be subject to prosecution.

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
Or visit our website at: www.maine.gov/revenue