



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION APPLICATION FORM

- COMMERCIAL AGRICULTURAL PRODUCTION
- COMMERCIAL AQUACULTURAL PRODUCTION
- COMMERCIAL FISHING
- COMMERCIAL WOOD HARVESTING

1. Federal Identification Number or Social Security Number _____
2. Name of Corporation or Name of Individual _____ Phone # _____
3. Mailing Address _____
4. City _____ State _____ Zip Code _____
5. E-Mail Address: _____
6. List all of your business activities and amount of time devoted to each: _____

7. Original Business Start Date _____
8. Current or Previous Exemption Number # _____ (if applicable)

The statute reads "Sales tax need not be paid on the purchase of electricity, fuel or a single item of machinery or equipment if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting and authorizing the purchaser to purchase electricity, fuel or depreciable machinery and equipment without paying Maine sales tax. In order to qualify for this exemption, the electricity, fuel or depreciable machinery or equipment must be used directly in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting." PL 2015, c. 481, Pt. B, §1 (AMD); 2015, c. 481, Pt. B, §2 (AFF).

THIS APPLICATION MUST BE ACCOMPANIED BY ALL THE INFORMATION REQUESTED UNDER "SPECIFIC REQUIREMENTS"

Note: All information included with this application is subject to **VERIFICATION** by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility for an exemption card.

I certify under the pains and penalty of perjury that I am engaged in the commercial activity checked above, and that the statements made in this application and any supplemental information provided in support of this application are true, accurate, and complete to the best of my knowledge and belief.

Signature of Owner, Partner or Corporate Officer

Print Name Title Date

(See Page 2 for Specific Requirements and Instructions)

SPECIFIC REQUIREMENTS

All applicants must provide a copy of the most recent Federal tax return filed that includes the income for the commercial business activity engaged in.

INDIVIDUAL 1040

- Pages 1 and 2 of your Federal Income Tax Return
- Copies of each Schedule C and/or Schedule F

PARTNERSHIP 1065

- Pages 1 through 4 of your Federal Partnership Tax Return

CORPORATE 1120 OR 1120S

- Pages 1 through 4 of your Federal Corporate Tax Return

CANADIAN APPLICANTS

- Complete Canada Revenue Agency Form T2121 or T2125.

Additional Materials required from those engaged in **Commercial Fishing** or **Commercial Aquacultural Production**:

- Current commercial fishing license(s) or aquacultural permits/licenses
- Current boat registration(s)

NOTE

All supporting documents must be submitted with the application to avoid a delay in processing. Documents will not be returned, unless specifically requested by the applicant.

GENERAL REQUIREMENTS AND RESTRICTIONS

REQUIREMENTS

Applicant must be engaged in one of the following commercial activities: commercial agricultural production; commercial fishing; commercial aquacultural production; or commercial wood harvesting. A copy of the most recent applicable tax return and related schedules shall serve as the basis for evaluating if the purchaser is in fact engaged in the commercial activity.

The exemption certificate can only be issued when the above information is available. First year applicants will not be issued an exemption certificate until the appropriate schedules can be produced. Dual purpose businesses, meaning those who are engaged in multiple activities using similar machinery and equipment **who are not primarily (more than 50% of the time) engaged in one commercial activity will not be issued exemption certificates.**

Those qualifying for commercial activities, but not qualifying for an exemption card are eligible for a sales tax refund for any sales tax paid on any qualifying depreciable machinery and equipment, fuel and electricity. The depreciable machinery and equipment (1) must be used directly in the commercial activity; (2) must be used primarily in the commercial activity; and (3) must be depreciable for federal income tax purposes. A refund application is available by contacting Maine Revenue Services or it can be obtained from our web site at:

www.maine.gov/revenue/forms/sales/salesforms.htm

RESTRICTIONS

The exemption certificate may be used to purchase fuel, electricity, and depreciable machinery and equipment, including repair parts for such machinery and equipment, used directly and primarily in the commercial activity, exempt from tax.

The exemption certificate CAN NOT be used for the purchase of motor vehicles (including trailers, all terrain vehicles and snowmobiles) and attachments or accessories to motor vehicles, materials incorporated into real property such as lumber and building supplies, consumable items, machinery and equipment not 100% depreciable for Federal Income Tax purposes, or for items not commonly used in the commercial activity.

For a more complete listing of items that do or do not meet qualification requirements, please see Instructional Bulletin 59 and Rule 323 at: www.maine.gov/revenue/salesuse/Bull59012017.pdf and www.maine.gov/revenue/rules/RULE323.PDF

ADDITIONAL INFORMATION

Requests for more information on specific situations should be in writing, contain full details as to the situation in question, and should be directed to:

Maine Revenue Services
Sales, Fuel and Special Tax Division
P. O. Box 1060
Augusta, Maine 04332-1060



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
REQUEST FOR SALES TAX REFUND**

To ensure prompt processing of this application, please fill in all applicable lines and attach all pertinent information.

Name _____ Social Security # _____
Address _____ Federal ID # _____
City/State/Zip _____ Contact Person _____
Telephone # _____

AMOUNT OF REFUND REQUEST \$ _____ (Additional information may be required)

WHAT SHOULD BE INCLUDED WITH THE APPLICATION?

- 1. If tax was paid to a retailer and not directly to Maine Revenue Services, the refund(s) should be obtained from the retailer. If the retailer refuses to issue the refund, documentation indicating such from the retailer **MUST** be included with this application.**
2. Cover letter explaining the reason for the refund request.
3. Proof tax was paid. (copies of invoices, etc.)
4. Any other pertinent information.
5. If the refund is for tax paid on a motor vehicle, boat or other vehicle please send a copy of the registration, including: Year; Make; Model; VIN number; Plate number; Place and Date of registration.

- * Refunds are disallowed when an application is received more than 3 years after the date of over payment.*
- * This refund request is considered incomplete until all requested additional information has been timely received.*
- * Failure to provide additional information could result in a denial of your request.*

I certify under the pains and penalty of perjury 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 _____

Mail Application & Documentation to:

**Maine Revenue Services
Sales, Fuel & Special Tax Division
P.O. Box 1060
Augusta, ME 04332-1060
(207) 624-9693**



MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

AFFIDAVIT OF EXEMPTION

For purchases of electricity, fuel, or depreciable machinery or equipment for use in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting, pursuant to Section 2013 of the Maine Sales and Use Tax Law.

I hereby certify that I hold a valid exemption certificate, No. _____, issued pursuant to Section 2013 of the Sales and Use Tax Law, and that I am engaged in;

- Commercial Agricultural Production Commercial Aquacultural Production
 Commercial Wood Harvesting Commercial Fishing

I also certify that any depreciable machinery or equipment purchased through this affidavit will be used by me directly and primarily in my commercial activity indicated above, and is 100% depreciable for Federal Income Tax purposes; or that the electricity or fuel purchased will be used directly in the qualifying activities or support operations in my commercial activity indicated above.

I further certify that I assume full liability for payment to the State of Maine of any use taxes, together with penalties and interest that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the property.

The item(s) purchased from _____ is/are exempt for the reason(s) indicated below:

- a. Depreciable machinery or equipment, including repair parts used directly and primarily in the commercial activity indicated above;
 b. Electricity for use in the commercial activity indicated above; Utility Account No. _____
 c. Fuel for use in the commercial activity indicated above.

Name of Individual or Corporation

Business Name (if different)

Signature

Title

Date

SEE NEXT PAGE FOR ADDITIONAL INFORMATION

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.A. § 2013(3). **It must be accompanied by a copy of the purchaser's Certificate of Exemption issued by Maine Revenue Services, valid at the time of sale.** The seller must retain an Affidavit and a copy of the exemption card held by each person to whom exempt sales are made. A separate Affidavit or copy of the exemption card is not required for each individual sale. The invoice must be appropriately marked to indicate the exempt sale. This requirement is satisfied by the purchaser's exemption number and 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 the holder of the Certificate of Exemption, or that the machinery or equipment purchased will not be used by the purchaser directly and primarily in the commercial activity as indicated on the form, or that the fuel or electricity purchased will not be used by the purchaser for qualifying activities or support operations.

This affidavit is valid for purchases of depreciable machinery or equipment, including repair parts for qualifying machinery or equipment, used directly and primarily in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting; fuel purchased on or after January 1, 2017; and electricity purchased for use in the commercial activity as indicated on the affidavit.

This affidavit is not to be used for the purchase of the following items:

- (1) Machinery or equipment not 100% depreciable for Federal Income Tax purposes.
- (2) Items not commonly used in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting, such as lawn and garden tractors, fork lift trucks, lag tractors, backhoe tractors, computers, etc.
- (3) Motor vehicles including all terrain vehicles (ATVs) and snowmobiles.
- (4) Attachments for motor vehicles such as fertilizer bodies and potato bulk bodies.
- (5) Trailers.
- (6) Materials to be incorporated into real property such as building materials, heating systems and ventilating systems.
- (7) Silos.
- (8) Consumable tools and supplies such as motor oil and other lubricants, coolants, solvents, cleaning supplies, clothing, hydraulic fluid, welding supplies, and welding gases.

Misuse of Affidavit of Exemption

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

Additional Information

Refer to Instructional Bulletin No. 59 (Farming, Fishing and Wood Harvesting) for further details regarding qualifications and requirements. Instructional Bulletins may be viewed at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm. 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