



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT REGARDING PURCHASES OF ELECTRICITY DEPRECIABLE MACHINERY OR EQUIPMENT AND REPAIR PARTS USED IN COMMERCIAL WOOD HARVESTING

I hereby certify that I hold a valid exemption certificate No. _____, and further certify under penalty of perjury that the purchases listed below will be used directly and primarily in commercial wood harvesting.

See reverse side for definitions of qualifying activities and equipment.

The purchases made in connection with the Affidavit are:

- a. Depreciable machinery and equipment used directly and primarily in commercial wood harvesting.
- b. Repair parts for machinery and equipment used directly and primarily in commercial wood harvesting.
- c. Electricity

I declare these purchases are exempt from Maine sales and use tax under 36 MRSA §2013. I understand 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.

NAME OF PURCHASER

BUSINESS NAME, IF DIFFERENT

ADDRESS

CITY

STATE

ZIP

SIGNATURE

TITLE

DATE

Misuse of Affidavit of Exemption

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

This Affidavit is not valid for purchases made before July 1, 2013

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(4). 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. A copy of the Certificate and Affidavit need not be obtained by the seller on each subsequent purchase. However, if the purchaser indicates that a certain purchase is exempt pursuant to this affidavit, the invoice must be appropriately marked to indicate the exempt sale. The words "Commercial Wood Harvesting" will satisfy this requirement.

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 commercial wood harvesting or that the 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 wood harvesting purchased on or after July 1, 2013. In addition the affidavit should be used when purchasing electricity for commercial wood harvesting.

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 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 or attachments for motor vehicles.
- (4) Trailers.
- (5) Materials to be incorporated into real property such as building materials, heating systems and ventilating systems.

Definitions:

"Commercial wood harvesting" means the commercial severance and yarding of trees for sale or for processing into logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products. 36 MRSA §2013, sub-1.B-1.

"Depreciable machinery and equipment" means, except as otherwise provided by this paragraph, that part of the following machinery and equipment for which depreciation is allowable under the Code and repair parts for that machinery and equipment:

(4) New or used machinery and equipment for use directly and primarily in commercial wood harvesting, including, but not limited to, chain saws, skidders, delimiters, forwarders, slashers, feller bunchers and wood chippers. 36 MRSA §2013, sub-C(4).

"Depreciable machinery and equipment" does not include a motor vehicle as defined in section 1752, subsection 7 or a trailer as defined in section 1752, subsection 19-A.

Additional Information

See Sales Tax Instruction Bulletin No. 58 for further details regarding qualifications and requirements, available on our website at www.maine.gov/revenue.

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 Service
Sales, Fuel and Special Tax Division
P.O. Box 1060
Augusta, ME 04332-1060

Assistance is also available by calling (207) 624-9693 weekdays, between the hours of 8AM and 5 PM.