

POLITICAL SUBDIVISION FUEL TAX REFUND APPLICATION INSTRUCTIONS

Frequently Asked Questions

What is the Political Subdivision Fuel Tax refund program?

A refund of excise tax may be available to political subdivisions for purchases of gasoline, diesel, or qualifying biodiesel purchased and used by an Agency or Political Subdivision of this State.

This program does not apply to fuel that has been purchased exempt from the Maine excise tax. Dyed diesel is a common example of a fuel that is not subject to the Maine excise tax.

What type of fuel usage qualifies for a refund?

The reimbursement is for the amount of excise tax paid on fuel purchased. For a refund, you must be able to demonstrate that Maine excise tax was paid on the fuel and that it was used for an exempt purpose.

How do I know if I paid Maine excise tax on my fuel?

The purchase price of gasoline, clear diesel, and qualifying biodiesel generally includes excise tax. If a motor fuel is sold without excise tax, the receipt should either indicate sales tax was charged, or have a statement similar to "dyed fuel". Qualifying biodiesel means fuel with at least a 2% biodiesel component.

How do I complete the refund application?

You should begin by filling in the account information at the top of the front page. The information entered in boxes 1-3 is very important in making sure you receive your refund timely.

Refund Application Instructions and Illustrations

- 1 Enter your Federal Identification Number in this box.
- 2 Enter the period begin and end dates in this box. The period begin date is the date of the first fuel purchase. The period end date is the date of the last fuel purchase. **A refund cannot be issued for purchases made more than 12 months from the date the refund request is filed.** Invoices should be kept for verification for six years. Refund requests that cannot be supported by proper invoices will be denied.
- 3 Enter your name and address in this box. If you have filed previously for a refund and your name or address information has changed, complete the box to the right.

The illustration shows a sample of the 'Maine Revenue Services Political Subdivision Fuel Tax Refund Application' form. At the top left, it says 'Sub' with 'Entity ID or SSN' below it. To the right, it says 'Maine Revenue Services Political Subdivision Fuel Tax Refund Application' and '00' with 'Due Date' below it. There is a barcode in the middle. Below the header, there are three numbered boxes: 1. 'Entity Information (taxpayer business name and address)', 2. 'Period Begin' and 'Period End', and 3. 'Application must be filed within 12 months of purchase date'. A red box highlights the 'BUSINESS INFORMATION' section, which contains the following questions: '4. GET OF BUSINESS? Check box unless prior to before and complete information on right. Date filed: _____', '5. BUSINESS CHANGE? If you have changed ownership, indicate the date when the record was _____ and check the type of change below: Incorporated, Partners added or dropped, Other (explain on reverse), Sold to _____', and '6. NAME CHANGE? Attach explanation to this form.' Below the red box, it says 'ADDRESS CHANGE? If your address above is incorrect, please make the appropriate changes to the proposed address.' and 'Do Not Use Red Ink!'.

You are now ready to complete the financial portions of the return.

The tax calculations are completed on the back side of the return. Refund claim totals will need to be transferred from the back of the return to the front page.

The tax return has a separate calculation table for different reporting periods. It is important to include the purchases in the correct reporting period. Each reporting period has a different excise tax rate.

It is also important to record purchases of gasoline, diesel, and biodiesel in their individual columns in the table. Each type of fuel has a different excise tax rate.

The example explains the proper completion of the gasoline column for purchases made between July 1, 2006 to June 30, 2007. The basic steps apply for each fuel type and reporting period.

- 4 Complete Page 2 Purchase information. Data entry areas are shaded and lettered for illustration purposes.
 - a. Enter the Month and Year the fuel purchase was made. Make sure that month and year purchases are recorded in the correct reporting period column provided.
 - b. Enter the quantity of fuel (in gallons) purchased where Maine excise tax has been paid.

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Requests for a refund must be made within 12 months of the date of purchase of the fuel.
(Do not include dyed diesel)

a. Purchases from July 1, 2006 - June 30, 2007 Purchases from July 1, 2007 to June 30, 2008

Month		Year		Gasoline	Diesel	Biodiesel	Month		Year		Gasoline	Diesel	Biodiesel
	20							20					
	20							20					
	20							20					
	20							20					
	20							20					
	20							20					
	20							20					
	20							20					

b.

Calculate Total Gallons

- c. Multiply Total Gallons by the Refundable Rate provided.
- d. Record the calculation results to complete each column. Transfer the Refund Claim amount to Lines 1 and 2 on the front of the form for each fuel type. In this example, amounts from the July 1, 2006 – June 30, 2007 section go on line 1. Amounts from the July 1, 2007 – June 30, 2008 period go on line 2.

20					20				
Total Gallons					Total Gallons				
c. Refundable Rate					Refundable Rate				
	x.269	x.279	x.200		x.276	x.258	x.200		
d. Refund Claim					Refund Claim				
Enter refund claim on line 1 on front					Enter refund claim on line 2 on front				

- 5 Complete Refund Claim Information on Page 1
- Add the amounts on Lines 1 and 2 and enter the total on Line 3 for each column. Add the total of the three columns on Line 3 together and enter the result on Line 4.

Claim Information

Requests for a refund must be made within 12 months of the date of purchase of the fuel

Refund Claim (from reverse side)	Gasoline	Diesel	Biodiesel
Refund Claim by period of July 1, 2006 to June 30, 2007	1		
Refund Claim by period of July 1, 2007 to June 30, 2008	2		
Sub Totals	3		
Total Tax Refund (Total together the amounts on line 3 for each product)	4		

Complete the Certification/Waiver section of the form by signing and dating the refund application. Mail the completed refund application to Maine Revenue Services at PO Box 1064, Augusta, ME 04332-1064.

If you have any questions about completing this form, call (207) 624-9609 between the hours of 8:00AM and 5:00PM weekdays, except Holidays. Additional information is available at: <http://www.state.me.us/revenue/fueltax>. Select refund programs.



STATE OF MAINE
MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
PO BOX 1060
AUGUSTA, ME 04332-1060

POLITICAL SUBDIVISION AFFIDAVIT FOR ASSIGNMENT OF REFUND

By signing this document, you certify that the statements made herein, are true, correct, and complete, to the best of your knowledge.

Assignor: Maine State Agency or Maine Political Subdivision

Name: _____

Mailing Address: _____

Physical Address: _____

Entity Identification Number: _____ - _____

Authorized Representative: _____

Signature	Printed Name	Title	Phone
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Assignee:

Name: _____

Mailing Address: _____

Physical Address: _____

Entity Identification Number: _____ - _____

Authorized Representative: _____

Signature	Printed Name	Title	Phone
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Date _____

A copy of a contract for assignment of refunds must be attached to this form.

A refund of excise tax may be available on purchases of gasoline or diesel purchased and used by an Agency or Political Subdivision of this State. The reimbursement is for the amount of excise tax paid on fuels purchased. For a refund, it must be demonstrated that Maine excise tax was paid on the fuel and that the fuel was used for an exempt purpose.

By contractual agreement, an Agency or Political Subdivision of this State may assign its right to receive refunds to a third party.

A copy of the Political Subdivision Affidavit For Assignment of Refund and a copy of the contract between the Agency or Political Subdivision of the State and the third party must be filed with Maine Revenue Services. No refunds will be issued to third parties without the proper documentation on file.

The Assignment Affidavit will be considered valid by Maine Revenue Services until the end of the current contract. It will be the responsibility of the Agency or Political Subdivision of the State to notify Maine Revenue Services if there is a change in Assignment before the contract expires.

The Political Subdivision Fuel Tax Refund Application (GTR-PS) form is used to request a refund of excise tax paid on fuel purchased by an Agency or Political Subdivision of the State. Requests for a refund can be made as often as desired, but in no case will a refund be issued for requests made 12 months beyond the date of purchase of the fuel. Original documentation to support the refund claim must be retained for six years.

For “cash” purchases, copies of the original fuel slips will be required as proof of payment of the excise tax. For “credit” purchases, copies of the original fuel slips must be supported by billing statements by the retailer or third party credit card statements to verify the excise tax was not removed prior to payment for the fuel by either the retailer or the third party payee.

Forms are periodically updated for changes in the tax rates. Refund requests made on outdated forms will not be processed. Contact Maine Revenue Services at 207-624-9609 if you need further assistance or need to request a new form. The form is also available on our web site at <http://www.maine.gov/revenue/fueltax>. Follow the link to Fuel Tax Refund Programs.