



## MEMORANDUM

**DATE:** MAY 11, 2010

**TO:** SCOTT BICKFORD, CONTRACTS  
PROJEC RESIDENTS, MAINE DOT

**FROM:** KEVIN HANLON, CONTRACTS

**SUBJECT: SALES TAX EXEMPTION CERTIFICATE FOR MAINE DOT  
PROJECTS**

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The General Contractor is responsible for all taxes, charges, fees and allowances necessary to execute the contract and the cost associated with the taxes, charges and fees and allowances are incidental to the contract.

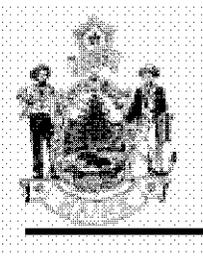
Most of items that are permanently incorporated into a Maine DOT project are exempt from Maine sales tax. The following list is example of material that would be exempt from Maine sales tax:

- Earthwork related purchases; gravel, stone, aggregate
- Concrete and Pavement Mix
- Steel Products; beams, railing and reinforcing
- Precast Concrete Products; catch basins, manholes, wall segments and pipes
- Pipes Products; underdrains, storm drains and misc. drainage pipes
- Permanent signs; foundations, post and signs
- Permanent Erosions Control Measures; Mulching, seeding and misc planting.

Material that are not permanently incorporated into a Maine DOT project is the guideline used to determined if something is not exempt from Maine State Sales Tax. The following list is example(s) of material that would not be exempt from Maine Sales Tax;

- Tools; hand tools, survey equipment, air tools etc.
- Equipment Cost; Any equipment purchased to perform the work
- Equipment Maintenance Cost; Tires, grease, filters and other maintenance products
- Cost of Temporary Structures; Concrete forms, scaffolding and walkways
- Traffic Control Items; signs, cones and barrels
- Onsite facilities; temporary office's, phones, faxes, tables, chairs etc.

In order for a contractor not to be assessed Maine state sales tax, the contractor must fill out the attached form and give it to the vendor and the vendor must keep this form on file to document the transaction was exempt from Maine State Sales tax.



# MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

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## Contractor's Exempt Purchase Certificate

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I hereby certify:

That I am engaged in the performance of a construction contract with the following exempt organization or government agency:

**Maine Department of Transportation**

Full name of agency or organization

**16 State House Station, Augusta Maine 4333-0016**

Address of agency or organization

Location and nature of project (**PIN-Project Number & Town**)

That the above organization either holds exemption certificate no. E80609 issued by Maine Revenue Services, Sales Tax Division or is to the best of my knowledge and belief exempt from the sales and use tax because it is an agency of the federal government, the State of Maine or a political subdivision of the State of Maine;

That this certificate is issued to cover purchases of materials that will be permanently incorporated into the real property belonging to the exempt organization or government agency indicated above.

Seller's Certificate Number of contractor, if applicable \_\_\_\_\_

Date \_\_\_\_\_

Contractor's Name \_\_\_\_\_

By \_\_\_\_\_

Address \_\_\_\_\_