

OFF

Maine Revenue Services Special Fuel and Gasoline Tax Refund Application



0935002

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EIN _____ OR SSN _____	Period Begin _____ Period End _____	Purchases must be within 12 months of filing date.
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1. Entity Information (taxpayer business name and address)

Use this area only to report changes in your business

2. **OUT OF BUSINESS?** Check here , return permit to Bureau and complete information at right. Date closed: _____

3. **OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here _____ and check the type of change below.

Incorporated Partner added or dropped

Other (explain on reverse)

Sold to _____

4. **NAME CHANGE?** Attach explanation to this return.

ADDRESS CHANGE? Make corrections above and check here

Do Not Use Red Ink!

Section 3 - Summary of Refund Claim

If using manufacturing rates, list product(s) manufactured: _____

(Net refund from reverse side)

	Gasoline	Diesel
Line I for 07/01/08 - 06/30/09	1. _____	_____
Line R for 07/01/09 - 06/30/10	2. _____	_____
Sub Totals	3. _____	_____
Total Tax Refund (Add together the amounts on line 3 for all products)	4. _____	

Section 2 - Breakdown of Gallons Used

(Use only whole gallons)

	Gasoline	Diesel
Tractors used for agricultural purposes	6. _____	_____
Registered vehicles used <u>off</u> highway	7. _____	_____
Boats (excluding noncommercial gasoline use)	8. _____	_____
Stationary engines	9. _____	_____
Mechanical or industrial arts	10. _____	_____
Other (specify) _____	11. _____	_____

Certification/Waiver

I, the undersigned, state that the information on this application is true, correct and complete to the best of my knowledge.



Mail To:
Maine Revenue Service
P.O. Box 1064
Augusta, ME 04332-1064

Signature/Title

Print Name

Date

Phone #



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Section 1 Requests for a refund must be made within 12 months of the date of purchase of the fuel.
**** (Dyed diesel not allowed) ****

For fuel purchases made BETWEEN 07/01/2008 and 06/30/2009

	Gasoline	Diesel
A. Total paid for fuel used off highway where Maine excise tax has been paid	A.	
B. Number of gallons included in line A above	B.	
C. Excise Tax Rate	C. 0.468	0.54
D. State & Federal Excise Tax Paid (Gallons on line B times rate on line C)	D.	
E. Purchase price subject to sales/use tax (line A minus line D)	E.	
F. Sales/Use tax due (line E times .05) Line E times .0025 if used in manufacturing	F.	
G. Refundable excise tax rate	G. 0.274	0.286
H. Excise tax refund (gallons line B times rate on line G)	H.	
I. Net refund for this period (line H minus line F)	I.	

Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return

For fuel purchases made BETWEEN 07/01/2009 and 06/30/2010

	Gasoline	Diesel
J. Total paid for fuel used off highway where Maine excise tax has been paid	J.	
K. Number of gallons included in line J above	K.	
L. Excise Tax Rate	L. 0.479	0.551
M. State & Federal Excise Tax Paid (Gallons on line K times rate on line L)	M.	
N. Purchase price subject to sales/use tax (line J minus line M)	N.	
O. Sales/Use tax due (line N times .05) Line N times .0025 if used in manufacturing	O.	
P. Refundable excise tax rate	P. 0.285	0.297
Q. Excise tax refund (gallons line K times rate on line P)	Q.	
R. Net refund for this period (line Q minus line O)	R.	

Enter the amounts on line R in the corresponding boxes on line 2 on the front of the return