

# RDGS

## Maine Revenue Services Retail Dealer's Gasoline Shrinkage Refund Application



Registration No.

Period Begin

Period End

Due Date

Registration No. Period Begin Period End Due Date

### 1. Entity Information

#### ***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?: If your address above is incorrect, please make the appropriate changes to the preprinted address and check here

**Do Not Use Red Ink!**

Please read instructions on reverse side.

## Supplier's Statement

Type of Fuel Sold	Gallons purchased by retail dealer (whole gallons only)	Applicable Tax Rate		Tax Collected and Reported
Gasoline	_____	0.295	1.	_____
E10	_____	0.295	2.	_____
Other	_____	_____	3.	_____
Other	_____	_____	4.	_____
Total Tax Paid - Add lines 1-4			5.	_____
Refund Claim - Line 5 X .005			6.	_____

The undersigned states that the above gallonage of gasoline was sold to the above retail dealer for the above period, that payment has been received for such gasoline, and that the undersigned is authorized to make this statement.



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

\_\_\_\_\_  
Name of Supplier

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

This claim is signed under the penalties of perjury.

\_\_\_\_\_  
Signature/Title of Retail Dealer

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone #

\_\_\_\_\_

## Instructions for completing the Retail Dealer's Gasoline Shrinkage Refund Application

Retail dealers are allowed a semi-annual refund to compensate the dealer for losses due to shrinkage or evaporation to a maximum of ½ of 1% of tax paid gasoline purchases. For purposes of this refund, a retail dealer is a business that sells gasoline at retail and delivers the fuel directly into the tanks of a motor vehicle or watercraft. A distributor or wholesaler is a retail dealer only with respect to gasoline delivered into a retail storage tank operated by that distributor or wholesaler or into a retail storage tank of a consignee or commission agent.

1. Enter the total tax paid gallons purchased from your supplier between the Period Begin and Period End dates pre-printed at the top of the form. If you have made purchases from more than one supplier, attach a detailed schedule to the form, showing only the totals on the refund application. Use the following format:

Supplier Name	Type of Fuel Purchased	Gallons Purchased	Tax Rate	Tax Paid
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Contact Maine Revenue Services at 207-624-9609 or at [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov) if you have questions about the correct tax rate to use for gasoline blends. Your supplier should also know the appropriate tax rate.

2. An authorized representative for each supplier is required to sign the refund application verifying the number of gallons purchased and amount of tax paid is correct.

3. An authorized representative for the retail dealer is required to sign the refund application under the pains of perjury. Maine Revenue Services imposes penalties for intentionally overstating the amount of a refund due.

**The due date is pre-printed in the upper right hand area of the refund application.  
Late or incomplete returns will not be accepted.**