

**January, 2008**

**NOTICE FOR ALL OFF-HIGHWAY SPECIAL FUEL AND  
GASOLINE REFUND APPLICANTS**

Fuel used for off-highway purposes is exempt from Maine excise tax and becomes subject to Maine sales/use tax. The off-highway refund form computes an excise tax refund amount and the amount of sales/use tax due.

It has recently come to Maine Revenue Services' attention that the Federal excise tax on motor fuels should not be included in the sales/use tax base. The refund application form has been updated to correct this error.

In Section 1, the amount of excise tax on lines C and D has been increased to reflect both the federal and state excise tax rates. Increasing the excise tax amount paid will reduce the purchase price subject to sales/use tax, increasing the amount of refund due.

As a result of this change, you may wish to amend your previously filed returns. An amended return can be filed within 3 years of the original due date. A spreadsheet is available on our website to use for this purpose. The address is [www.maine.gov/revenue/fueltax](http://www.maine.gov/revenue/fueltax). Select refund programs.

The spreadsheet will compute the correct refund amount and the additional amount to be paid. Complete the spreadsheet by entering the full purchase price and number of tax paid gallons originally reported in the corresponding date range columns. If multiple returns were filed for a single period, add the amounts from all returns filed for that period together and enter a single total. Enter the amount of refund originally received.

If you are unable to download the spreadsheet or have questions about completing the form or spreadsheet, contact Maine Revenue Services at 207-624-9609, weekdays between 8-5.

The enclosed form (revised 1/08) should be used for all future refund requests for purchases through June 2008. Fuel tax rates are indexed each July. New forms will be sent to you in July 2008 if the fuel tax rate changes.