



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION APPLICATION FORM

- COMMERCIAL AGRICULTURAL PRODUCTION
- COMMERCIAL AQUACULTURAL PRODUCTION
- COMMERCIAL FISHING
- COMMERCIAL WOOD HARVESTING

1. Federal Identification Number or Social Security Number \_\_\_\_\_
2. Name of Corporation or Name of Individual \_\_\_\_\_ Phone # \_\_\_\_\_
3. Mailing Address \_\_\_\_\_
4. City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
5. E-Mail Address: \_\_\_\_\_
6. List all of your business activities and amount of time devoted to each: \_\_\_\_\_  
\_\_\_\_\_
7. Original Business Start Date \_\_\_\_\_
8. Current or Previous Exemption Number # \_\_\_\_\_ (if applicable)

**The statute reads** "Sales tax need not be paid on the purchase of electricity, fuel or a single item of machinery or equipment if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting and authorizing the purchaser to purchase electricity, fuel or depreciable machinery and equipment without paying Maine sales tax. In order to qualify for this exemption, the electricity, fuel or depreciable machinery or equipment must be used directly in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting." PL 2015, c. 481, Pt. B, §1 (AMD); 2015, c. 481, Pt. B, §2 (AFF).

### **THIS APPLICATION MUST BE ACCOMPANIED BY ALL THE INFORMATION REQUESTED UNDER "SPECIFIC REQUIREMENTS"**

**Note:** All information included with this application is subject to **VERIFICATION** by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility for an exemption card.

**I certify under the pains and penalty of perjury that I am engaged in the commercial activity checked above, and that the statements made in this application and any supplemental information provided in support of this application are true, accurate, and complete to the best of my knowledge and belief.**

\_\_\_\_\_  
Signature of Owner, Partner or Corporate Officer

\_\_\_\_\_  
Print Name Title Date

**(See Page 2 for Specific Requirements and Instructions)**

## **SPECIFIC REQUIREMENTS**

**All applicants must provide a copy of the most recent Federal tax return filed that includes the income for the commercial business activity engaged in.**

### **INDIVIDUAL 1040**

- Pages 1 and 2 of your Federal Income Tax Return
- Copies of each Schedule C and/or Schedule F

### **PARTNERSHIP 1065**

- Pages 1 through 4 of your Federal Partnership Tax Return

### **CORPORATE 1120 OR 1120S**

- Pages 1 through 4 of your Federal Corporate Tax Return

### **CANADIAN APPLICANTS**

- Complete Canada Revenue Agency Form T2121 or T2125.

**Additional Materials** required from those engaged in **Commercial Fishing** or **Commercial Aquacultural Production**:

- Current commercial fishing license(s) or aquacultural permits/licenses
- Current boat registration(s)

### **NOTE**

All supporting documents must be submitted with the application to avoid a delay in processing. Documents will not be returned, unless specifically requested by the applicant.

## GENERAL REQUIREMENTS AND RESTRICTIONS

### REQUIREMENTS

Applicant must be engaged in one of the following commercial activities: commercial agricultural production; commercial fishing; commercial aquacultural production; or commercial wood harvesting. A copy of the most recent applicable tax return and related schedules shall serve as the basis for evaluating if the purchaser is in fact engaged in the commercial activity.

The exemption certificate can only be issued when the above information is available. First year applicants will not be issued an exemption certificate until the appropriate schedules can be produced. Dual purpose businesses, meaning those who are engaged in multiple activities using similar machinery and equipment **who are not primarily (more than 50% of the time) engaged in one commercial activity will not be issued exemption certificates.**

Those qualifying for commercial activities, but not qualifying for an exemption card are eligible for a sales tax refund for any sales tax paid on any qualifying depreciable machinery and equipment, fuel and electricity. The depreciable machinery and equipment (1) must be used directly in the commercial activity; (2) must be used primarily in the commercial activity; and (3) must be depreciable for federal income tax purposes. A refund application is available by contacting Maine Revenue Services or it can be obtained from our web site at:

[www.maine.gov/revenue/forms/sales/salesforms.htm](http://www.maine.gov/revenue/forms/sales/salesforms.htm)

### RESTRICTIONS

The exemption certificate may be used to purchase fuel, electricity, and depreciable machinery and equipment, including repair parts for such machinery and equipment, used directly and primarily in the commercial activity, exempt from tax.

**The exemption certificate CAN NOT be used for** the purchase of motor vehicles (including trailers, all terrain vehicles and snowmobiles) and attachments or accessories to motor vehicles, materials incorporated into real property such as lumber and building supplies, consumable items, machinery and equipment not 100% depreciable for Federal Income Tax purposes, or for items not commonly used in the commercial activity.

For a more complete listing of items that do or do not meet qualification requirements, please see Instructional Bulletin 59 and Rule 323 at: [www.maine.gov/revenue/salesuse/Bull59012017.pdf](http://www.maine.gov/revenue/salesuse/Bull59012017.pdf) and [www.maine.gov/revenue/rules/RULE323.PDF](http://www.maine.gov/revenue/rules/RULE323.PDF)

### ADDITIONAL INFORMATION

Requests for more information on specific situations should be in writing, contain full details as to the situation in question, and should be directed to:

Maine Revenue Services  
Sales, Fuel and Special Tax Division  
P. O. Box 1060  
Augusta, Maine 04332-1060