

**Maine Revenue Services****Use Tax Return**

See instructions on Reverse Side of Taxpayer Copy



1102700

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Registration No.

Business Code

Period Begin

Period End

Due Date

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1. Entity Information

2. ☐ **OUT OF BUSINESS?** Date closed: _____

3. ☐ **OWNERSHIP OR NAME CHANGE?** Date _____

Explanation _____

4. ☐ **SOLD?** Date _____

ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. ☐

Use Tax	Industrial Energy Purchases 1. _____ Tax @ 5% 1A. _____
	Other Taxable Purchases 2. _____ Tax @ 5% 2A. _____
Recycling Fees	Tires and Lead-Acid Batteries 3. _____ Fees @ \$1 3A. _____
Total Due	Total Tax and Fees Due with this Return Add lines 1A through 3A. 4. _____
Credits	Credit Carry Forward From Prior Period 5. _____
Amount Due	Line 4 minus line 5. Use line 7 if the result is a credit amount. 6. _____
Credit Due	If line 4 minus line 5 is a credit amount, enter the amount to the right. If you wish a refund rather than a carry forward to the next period, check here ☐ 7. _____

Signature/Title_____
Print Name_____
Date_____
Phone #

Specific Instructions for the Use Tax Return

Note: It is not necessary to file this return for periods in which no tax is due.

Line 1 - Industrial Energy Purchases. Enter 5% of your purchases of fuel and electricity used at a manufacturing site on which the Maine sales tax or its equivalent has not been paid. Multiply this amount by 5% and enter the result in line 1A.

Line 2 - Other Taxable Purchases. Enter the amount of taxable purchases, other than fuel and electricity reported in line 1, on which Maine sales tax or its equivalent has not been paid. This includes items that were withdrawn from inventory for use by the business, items purchased in a non-taxing jurisdiction for use in Maine, and items that were purchased with a Maine Resale Certificate that have been deemed taxable. Multiply this amount by 5% and enter the result on line 2A.

Line 3 - Tires and Lead-Acid Batteries. Enter the total number of tires and lead-acid batteries purchased during this period that are subject to the recycling assistance fee. Multiply this amount by \$1.00 and enter the result on line 3A.

Line 4 - Total Due. Total lines 1A through 3A.

Line 5 - Credit Carry Forward from Prior Period. If your prior return resulted in a credit balance and you have received a notice from Maine Revenue Services confirming this credit, enter the amount of your credit here.

Line 6 - Amount Due. Subtract line 5 from line 4. (If the result is a credit amount, see line 7.)

Line 7 - Credit Due. If the result of subtracting line 5 from line 4 is a credit, enter that amount here. This credit will automatically be forwarded to the next open period. If you wish this credit to be refunded to you, you must check the box in line 7.

Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the top of the return to Maine Revenue Services, PO Box 1065, Augusta, Maine 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. Please contact 207-624-9693 if you have questions.

Keep copy of return for taxpayer records