AVG

Maine Revenue Services
Aviation Gasoline
Refund Application

EIN or SSN:	Period Begin:	Period End:

Name: ______________________________

Address: ______________________________

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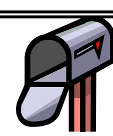
Phone: ( ) ______________________________

	Purchases 07/01/10-06/30/11	**Purchases 07/01/11-06/30/12**
1. Cost of All Gallons Purchased		
2. Total Gallons Purchased (rounded to nearest tenth)		
3. Average Cost per Gallon (line 1 divided by line 2)		
4. Number of Gallons Used for Personal Use (tenths)		
5. Cost of Personal Use Gallons (line 3 times line 4)		
6. Excise Tax Rate	0.479	0.484
7. Excise Tax Paid (line 4 times line 6)		
8. Sales Tax Base (line 5 - line 7)		
9. Refundable Rate (Maine excise tax rate, less 4¢ per gallon)	0.255	0.260
10. Refundable Excise Tax (line 4 times line 9)		
11. Sales Tax Due (multiply line 8 by .05)		
12. Net Refund (line 10 minus line 11)		

Name of Dealer ______________________________

Mailing Address of Dealer ______________________________



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

REFUND REQUESTS MUST BE MADE WITHIN 12 MONTHS OF THE DATE OF PURCHASE.

YOU MUST ATTACH COPIES OF ORIGINAL INVOICES WITH THIS REQUEST.

Signature and Title	Print Name	Date	Phone #

AVG-1 Revised 07/11

For assistance in completing this form, call (207) 624-9609

NOTICE: Original invoices must be attached to this application for each purchase. **Refunds will not be issued for any purchases made beyond the 12 month refund period.** Invoices will not be returned. It is recommended you keep copies of the invoices for your own records. Invoices certified as being paid can be substituted for individual receipts.

Any person who knowingly makes a false statement on this refund application is guilty of a Class E crime, punishable by a fine of up to $1,000 and/or a jail term of up to 6 months. 36 MRSA Section 2913.

Title 36, Chapter 451, MRSA

§ 2910. Refund of less than 4¢ per gallon to users of aircraft.

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215.

Complete for the Application Period shown on front:	Number of Gallons
Beginning Inventory……………………………………	______________________
Purchases………………………………………………	______________________
Total available gallons…………………………………	______________________
Sales…………………………………………………	______________________
Own Use………………………………………………	______________________
Ending Inventory………………………………………	______________________