



JOHN ELIAS BALDACCI  
GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
SALES, FUEL & SPECIAL TAX DIVISION  
PO BOX 1064  
AUGUSTA, ME 04332-1064

ADMINISTRATIVE & FINANCIAL SERVICES

RYAN LOW  
COMMISSIONER

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ACTING EXECUTIVE DIRECTOR

## POLITICAL SUBDIVISION AFFIDAVIT FOR ASSIGNMENT OF REFUND

**By signing this document, you certify that the statements made herein, are true, correct, and complete, to the best of your knowledge.**

Assignor: Maine State Agency or Maine Political Subdivision

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Entity Identification Number: \_\_\_\_\_ - \_\_\_\_\_

Authorized Representative: \_\_\_\_\_  
Signature Printed Name Title Phone

Assignee:

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Entity Identification Number: \_\_\_\_\_ - \_\_\_\_\_

Authorized Representative: \_\_\_\_\_  
Signature Printed Name Title Phone

Date \_\_\_\_\_

**A copy of a contract for assignment of refunds must be attached to this form.**

A refund of excise tax may be available on purchases of gasoline or diesel purchased and used by an Agency or Political Subdivision of this State. The reimbursement is for the amount of excise tax paid on fuels purchased. For a refund, it must be demonstrated that Maine excise tax was paid on the fuel and that the fuel was used for an exempt purpose.

By contractual agreement, an Agency or Political Subdivision of this State may assign its right to receive refunds to a third party.

A copy of the Political Subdivision Affidavit For Assignment of Refund **and** a copy of the contract between the Agency or Political Subdivision of the State and the third party must be filed with Maine Revenue Services. No refunds will be issued to third parties without the proper documentation on file.

The Assignment Affidavit will be considered valid by Maine Revenue Services until the end of the current contract. It will be the responsibility of the Agency or Political Subdivision of the State to notify Maine Revenue Services if there is a change in Assignment before the contract expires.

The Political Subdivision Fuel Tax Refund Application (GTR-PS) form is used to request a refund of excise tax paid on fuel purchased by an Agency or Political Subdivision of the State. Requests for a refund can be made as often as desired, but in no case will a refund be issued for requests made 12 months beyond the date of purchase of the fuel. Original documentation to support the refund claim must be retained for six years.

For “cash” purchases, copies of the original fuel slips will be required as proof of payment of the excise tax. For “credit” purchases, copies of the original fuel slips must be supported by billing statements by the retailer or third party credit card statements to verify the excise tax was not removed prior to payment for the fuel by either the retailer or the third party payee.

Forms are periodically updated for changes in the tax rates. Refund requests made on outdated forms will not be processed. Contact Maine Revenue Services at 207-624-9609 if you need further assistance or need to request a new form. The form is also available on our web site at <http://www.maine.gov/revenue/fueltax>. Follow the link to Fuel Tax Refund Programs.