OFF

Maine Revenue Services
Special Fuel and Gasoline Tax
Refund Application

1135002

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EIN **OR** SSN	Period Begin ___ - ___ - ___ Period End ___ - ___ - ___	**Requests for a refund must be filed within 18 months of the date of purchase of the fuel**

1. Entity Information (taxpayer business name and address)

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

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

4. ☐ ***SOLD?*** Date _____

ADDRESS CHANGE? Make corrections above and check here ☐

Do Not Use Red Ink!

Section 3 - Summary of Refund Claim

If using manufacturing rates, list product(s) manufactured: _____

(Net refund from reverse side)		**Gasoline**	**Diesel**
Line R for 10/01/13 - 06/30/15	2.	___,___.___	___,___.___
Sub Totals	3.	___,___.___	___,___.___

Total Tax Refund **(Add together the amounts on line 3 for all products)** 4. ___,___,___.___

Section 2 - Breakdown of Gallons Used

(Use only whole gallons)

		Gasoline	**Diesel**
Tractors used for agricultural purposes	6.	___,___	___,___
Registered vehicles used off highway	7.	___,___	___,___
Boats (excluding noncommercial gasoline use)	8.	___,___	___,___
Stationary engines	9.	___,___	___,___
Mechanical or industrial arts	10.	___,___	___,___
Other (specify) _____	11.	___,___	___,___

Certification/Waiver

I, the undersigned, state that the information on this application is true, correct and complete to the best of my knowledge.

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

Signature/Title _____ Print Name _____ Date _____ Phone # _____

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

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Section 1 **Requests for a refund must be made within 18 months of the date of purchase of the fuel. **(Dyed diesel not allowed)****

For fuel purchases made BEFORE 10/01/2013, but no earlier than 18 months prior to today's date

		Gasoline	Diesel
A. Total paid for fuel used off highway where Maine excise tax has been paid	A.		
B. Number of gallons included in line A above	B.		
C. Excise Tax Rate	C.	0.484	0.556
D. State & Federal Excise Tax Paid **(Gallons on line B times rate on line C)**	D.		
E. Purchase price subject to sales/use tax (**line A minus line D**)	E.		
F. **Sales/Use tax due (line E times .05)** Line E times .0025 if used in manufacturing	F.	___,___.___	___,___.___
G. Refundable excise tax rate	G.	0.290	0.302
H. **Excise tax refund** (gallons line B times rate on line G)	H.		
I. Net refund for this period (line H **minus** line F)	I.		

Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return

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For fuel purchases made FROM 10/01/2013 through 06/30/2015

		Gasoline	Diesel
J. Total paid for fuel used off highway where Maine excise tax has been paid	J.		
K. Number of gallons included in line J above	K.		
L. Excise Tax Rate	L.	0.484	0.556
M. State & Federal Excise Tax Paid **(Gallons on line K times rate on line L)**	M.		
N. Purchase price subject to sales/use tax (**line J minus line M**)	N.		
O. **Sales/Use tax due (line N times .055)** Line N times .00275 if used in manufacturing	O.	___,___.___	___,___.___
P. Refundable excise tax rate	P.	0.290	0.302
Q. **Excise tax refund** (gallons line K times rate on line P)	Q.		
R. Net refund for this period (line Q **minus** line O)	R.		

Enter the amounts on line R in the corresponding boxes on line 2 on the front of the return