



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

Certificate of Exemption To Purchase an Automobile for Lease or Short-Term Rental

I hereby certify that I hold valid Seller's Registration Certificate No. _____ issued pursuant to the Maine Sales and Use Tax Law, that I am engaged in the business of renting automobiles for less than a year or leasing automobiles for a year or more, and that I will report the tax based on the lease or rental on my Maine Sales and Use Tax Return. The property described below which I shall purchase from _____ will be used for (check one):

_____ rental for less than a year; integral parts or accessories are exempt when used in an automobile which is rented on a short-term basis.

_____ lease for a year or more; integral parts and accessories **are not exempt** when used in an automobile being leased for a year or more.

When the automobile (or part or accessory) is used for any other purpose it is understood that I am required by the Maine Sales and Use Tax Law to report and pay tax based on the purchase price of such property.

Description of property: _____

Purchaser _____

Address _____

Date _____