



# MAINE REVENUE SERVICES

## SALES/EXCISE TAX DIVISION

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### APPLICATION FOR A SALES TAX REFUND ON THE PURCHASE OF DEPRECIABLE MACHINERY, EQUIPMENT OR REPAIR PARTS FOR USE IN COMMERCIAL AGRICULTURAL PRODUCTION, COMMERCIAL FISHING OR AQUACULTURAL PRODUCTION

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**IN ADDITION TO THIS APPLICATION, YOU MUST SUBMIT COPIES OF RECEIPTS PROVING THAT SALES TAX WAS PAID BY THE ENTITY NAMED ON THE EXEMPTION CERTIFICATE.**

CURRENT EXEMPTION NUMBER \_\_\_\_\_ (if applicable)

1. Federal Identification Number or Social Security Number \_\_\_\_\_
2. Name of Corporation or Name of Individual \_\_\_\_\_ Phone # \_\_\_\_\_
3. Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
4. Amount of tax paid that is subject to refund \_\_\_\_\_
5. Date of purchase \_\_\_\_\_
6. Description of equipment \_\_\_\_\_
7. Please briefly explain the primary use of this equipment and give the percentage of use performing this function. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Is this equipment 100% depreciable for IRS purposes? \_\_\_\_\_
9. If not 100% depreciable, please give percentage \_\_\_\_\_

#### NOTES:

**Please allow 4-6 weeks for the processing refund applications. All applications that are not complete, or that are not accompanied by the appropriate copies of receipts, will be returned to the applicant.**

**If you have any questions regarding eligibility requirements, restrictions, and issuance of refunds, please refer to Instructional Bulletins 44, 45, and 49. These bulletins are available on our web site at [JANUS.STATE.ME.US/REVENUE](http://JANUS.STATE.ME.US/REVENUE)**

**I certify under pains and penalty of perjury that the statements made in this application and any supplements attached thereto are true, accurate, and complete to the best of my knowledge and belief.**

\_\_\_\_\_  
Signature of owner or Corporate Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date Signed

(See Page 2 for Additional Information)

## **REFUNDS**

Depreciable machinery and equipment must be more than 50% depreciable to qualify for any refund.

First year farmers and fishermen may apply for refund for the period prior to the effective date of their exemption certificate, after the certificate has been issued.

Dual purpose farmers and fishermen may apply for refund of tax paid on qualifying equipment.

## **ADDITIONAL INFORMATION**

Requests for more information on specific situations should be in writing, and should contain full details as to the situation in question and should be directed to:

Maine Revenue Services  
Sales Tax Division  
P. O. Box 1065  
Augusta, Maine 04332-1065  
Tel. No. (207)-624-9731  
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