



# MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

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## AFFIDAVIT OF EXEMPTION

For purchases of electricity, fuel, or depreciable machinery or equipment for use in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting, pursuant to Section 2013 of the Maine Sales and Use Tax Law.

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I hereby certify that I hold a valid exemption certificate, No. \_\_\_\_\_, issued pursuant to Section 2013 of the Sales and Use Tax Law, and that I am engaged in;

- Commercial Agricultural Production                       Commercial Aquacultural Production  
 Commercial Wood Harvesting                                       Commercial Fishing

I also certify that any depreciable machinery or equipment purchased through this affidavit will be used by me directly and primarily in my commercial activity indicated above, and is 100% depreciable for Federal Income Tax purposes; or that the electricity or fuel purchased will be used directly in the qualifying activities or support operations in my commercial activity indicated above.

I further certify that I assume full liability for payment to the State of Maine of any use taxes, together with penalties and interest that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the property.

The item(s) purchased from \_\_\_\_\_ is/are exempt for the reason(s) indicated below:

- a. Depreciable machinery or equipment, including repair parts used directly and primarily in the commercial activity indicated above;  
 b. Electricity for use in the commercial activity indicated above; Utility Account No. \_\_\_\_\_  
 c. Fuel for use in the commercial activity indicated above.

\_\_\_\_\_  
Name of Individual or Corporation

\_\_\_\_\_  
Business Name (if different)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**SEE NEXT PAGE FOR ADDITIONAL INFORMATION**

## GENERAL RESTRICTIONS FOR USE OF THIS AFFIDAVIT OF EXEMPTION

This affidavit is to be retained in the records of the seller to document the qualification of exemption of any sale claimed exempt under 36 M.R.S.A. § 2013(3). **It must be accompanied by a copy of the purchaser's Certificate of Exemption issued by Maine Revenue Services, valid at the time of sale.** The seller must retain an Affidavit and a copy of the exemption card held by each person to whom exempt sales are made. A separate Affidavit or copy of the exemption card is not required for each individual sale. The invoice must be appropriately marked to indicate the exempt sale. This requirement is satisfied by the purchaser's exemption number and the words "Maine Sales Tax Exempt."

This affidavit must be taken in good faith by the seller. The good faith of the seller will be questioned if the seller knows, or has reason to know, that the person making the purchase is not the holder of the Certificate of Exemption, or that the machinery or equipment purchased will not be used by the purchaser directly and primarily in the commercial activity as indicated on the form, or that the fuel or electricity purchased will not be used by the purchaser for qualifying activities or support operations.

This affidavit is valid for purchases of depreciable machinery or equipment, including repair parts for qualifying machinery or equipment, used directly and primarily in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting; fuel purchased on or after January 1, 2017; and electricity purchased for use in the commercial activity as indicated on the affidavit.

This affidavit is not to be used for the purchase of the following items:

- (1) Machinery or equipment not 100% depreciable for Federal Income Tax purposes.
- (2) Items not commonly used in commercial agricultural production, commercial fishing, commercial aquacultural production, or commercial wood harvesting, such as lawn and garden tractors, fork lift trucks, lag tractors, backhoe tractors, computers, etc.
- (3) Motor vehicles including all terrain vehicles (ATVs) and snowmobiles.
- (4) Attachments for motor vehicles such as fertilizer bodies and potato bulk bodies.
- (5) Trailers.
- (6) Materials to be incorporated into real property such as building materials, heating systems and ventilating systems.
- (7) Silos.
- (8) Consumable tools and supplies such as motor oil and other lubricants, coolants, solvents, cleaning supplies, clothing, hydraulic fluid, welding supplies, and welding gases.

### Misuse of Affidavit of Exemption

Purchasers who avoid payment of tax through deliberate misuse of this affidavit of exemption will be subject to prosecution.

### Additional Information

Refer to Instructional Bulletin No. 59 (Farming, Fishing and Wood Harvesting) for further details regarding qualifications and requirements. Instructional Bulletins may be viewed at [www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm](http://www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm). Requests for information on specific situations should be in writing, should contain full information as to the situation in question and should be directed to:

MAINE REVENUE SERVICES  
SALES, FUEL & SPECIAL TAX DIVISION  
P.O. BOX 1060  
AUGUSTA, MAINE 04332-1060  
TEL. NO. (207) 624-9693

Or visit our website at: [www.maine.gov/revenue](http://www.maine.gov/revenue)