



MAINE REVENUE SERVICES

SALES/EXCISE TAX DIVISION

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.

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