



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

SPECIAL FUEL USERS AFFIDAVIT OF EXEMPTION

For purchases of Special Fuel Exempt from Excise Tax
pursuant to 36 MRSA, §3204-A of the Special Fuel Tax Act Law.

I hereby certify that bulk purchases of special fuel by _____
(hereafter referred to as "Company") from _____
are exempt for the reason indicated below:

- []a. Company is a retail location purchasing clear kerosene. Purchases of kerosene will be sold in small lots to retail customers. None of the fuel will be delivered by Company directly into the tanks of motor vehicles.
- []b. Company is a utility or manufacturer purchasing special fuel. Purchases of special fuel will be used to generate power for Company's own use or for resale.

Location of bulk storage tank: _____

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

NAME OF COMPANY

DATE

SIGNATURE

TITLE

NOTICE TO PURCHASER: This affidavit must be provided to your supplier in order to document the exemption claimed. An affidavit is not required for each transaction. Rather, one affidavit per exemption per storage tank is needed. Each storage tank must be appropriately marked "FOR OFF-HIGHWAY USE ONLY".

NOTICE TO SPECIAL FUEL SUPPLIERS: This affidavit only applies to **bulk** sales. All sales from retail pumps are subject to the excise tax. This affidavit must be maintained in your files to document the exempt transaction. An affidavit is not required for each transaction. Rather, one affidavit per exemption per storage tank is needed. Fuel must only be delivered into those bulk storage tanks appropriately marked "FOR OFF-HIGHWAY USE ONLY".