

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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