

But For Letter Contents

Employment Tax Increment Financing (ETIF) Program

Thank you for your interest in our tax incentive programs.

Your company's But For letter must include the required but for language, which can be found in the sample letter provided at <https://www.maine.gov/decd/business-development/financial-incentives-resources/employment-tax-increment-financing>.

It is vital that you confirm DECD is in receipt of the final/signed But For letter **BEFORE** publicly announcing your relocation, expansion or start up.

The but for letter must also include the following information:

- Location and county of expansion or start up;
- Number of net new positions to be created with associated wages and benefits;

An appropriately authorized individual may sign letter on behalf of your business. They may be owner of sole proprietorship; general partner authorized to act for all partners in partnership; or CEO or primary owner/officer of corporation.

Address letter to DECD, Tax Incentive Programs Division; 59 State House Station; Augusta, ME 04333-0059. The letter should be e-mailed to decntaxincentives@maine.gov or directly to your DECD contact.