

MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

AFFIDAVIT OF EXEMPTION Products to be Incorporated into a New Commercial Fishing Vessel

I hereby certify that I hold a valid Maine commercial fishing sales tax exemption certificate no.

_____ issued pursuant to Section 2013 of the Sales and Use Tax

Law and that I am engaged in commercial fishing of ______

I hereby certify that the following products, purchased from ______

which do not qualify as depreciable machinery & equipment, will be incorporated into and used in the construction of a new commercial fishing vessel, to be used by me directly & primarily in commercial fishing:

(List items to be purchased)

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 the taxable use of the property.

Name of Individual or Corporation

Business Name (if different)

Signature

Title

Date

PLEASE NOTE: This affidavit may NOT be used to purchase tools and consumable supplies used in the construction of a vessel. Items such as hand tools; paint brushes; molds; sandpaper; rubber gloves; face masks; rollers; cleaners & thinners; etc. are not eligible for exemption.

ST-A-122 4/00