



# MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

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## INDUSTRIAL USERS BLANKET CERTIFICATE OF EXEMPTION

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For purchases of Tangible Personal Property for Use in Production  
Under Section 1760, subsection 9-D, 31, 32 and 74 of the Maine Sales and Use Tax Law.

I hereby certify that I hold valid Seller's Registration Certificate No. \_\_\_\_\_ issued pursuant to the Sales and Use Tax Law, that I am engaged in the production of \_\_\_\_\_ and that tangible personal property to be purchased from \_\_\_\_\_ is exempt for the reason(s) indicated below:

- a. To become an ingredient or component part of tangible personal property either in the production of tangible personal property for later sale or for lease outside the state or in the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof. (1760.74)
- b. To be consumed or destroyed or to lose its identity directly and primarily either in the production of tangible personal property for later sale or for lease outside the state or in the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof. (1760.74)
- c. Constitutes machinery and equipment, or repair or replacement parts, to be used by me directly and primarily in either the production of tangible personal property for sale or lease or the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof. (1760.31)
- d. Constitutes machinery and equipment, or repair or replacement parts, to be used by me directly and exclusively in research and development in the experimental and laboratory sense. (1760.32)
- e. Is fuel or electricity for use at a manufacturing facility (95% of the sale price taxable at a reduced rate) Meter/Account Number(s) \_\_\_\_\_. (1760.9-D)
- f. To be used as part of or for the construction, repair or maintenance of a water or air pollution control facility, certified as such by the Commissioner of Environmental Protection. (1760.29-30)

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 certificate because of a taxable use of the property.

\_\_\_\_\_  
NAME OF COMPANY

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

**NOTICE TO RETAILERS:** Retailers making exempt sales covered by this certificate must appropriately mark or stamp all invoices to indicate they are exempt sales. For items a through d above, the words "Maine Sales Tax Exempt" will satisfy this requirement. For item e above, the words "Fuel/electricity used at a manufacturing facility" will satisfy this requirement.

The certificate may also be used for occasional exempt purchases rather than blanket use by filling out as far as applicable, striking out the word "Blanket" and listing on the reverse side the date of order and the quantity and description of the tangible personal property ordered; or by incorporating the purchase order by reference to this certificate, as by listing date and order number.