



MAINE REVENUE SERVICES SALES/EXCISE TAX DIVISION

Contractor's Exempt Purchase Certificate

I hereby certify:

That I am engaged in the performance of a construction contract for the following exempt organization, activity or government agency:

Full name of agency, entity or organization

Address of agency, entity or organization

Location and nature of project

That the above agency, entity or organization either holds exemption certificate no. _____ issued by Maine Revenue Services, Sales, Fuel & Special Tax Division or is to the best of my knowledge and belief exempt from the sales and use tax because it is an agency of the federal government, the State of Maine or a political subdivision of the State of Maine; or involved in an otherwise sales tax exempt activity.

That this certificate is issued to cover purchases of materials that will be permanently incorporated into real property for sale to the exempt organization, entity or government agency indicated above.

Seller's Certificate Number of contractor, if applicable _____

Date _____

Contractor's Name _____

By _____

Address _____

Susan R. Rossignol

From: Michaud, Emily I <Emily.I.Michaud@maine.gov>
Sent: Wednesday, December 2, 2020 9:57 AM
To: Susan R. Rossignol
Subject: Exempt Building Materials
Attachments: contractorsexemptpurchase.pdf

Good Morning Susan,

Per our conversation regarding the construction of the Windham Fire Department addition-as long as the Fire Department operates under the town, any materials purchased by the contractor to be incorporated into the construction of the addition would be considered exempt under the Town of Windham's permanent exemption. The fact that the materials may be stored at another location is irrelevant.

I have attached a copy of the Contractor's Exempt Purchase Certificate for you to give to the contractor if they do not have one. They should fill it out and present it when they are purchasing materials.

Thank you,

Emily

Tax Examiner
Sales, Fuel, and Special Tax Division
Maine Revenue Services
Emily.I.Michaud@maine.gov
t.(207)624.9746
f. (207)287.6628

To prevent the spread of the COVID-19 virus, public access to MRS facilities will be temporarily limited to only accepting tax payments at 51 Commerce Drive in Augusta. Taxpayers seeking telephone assistance may still call MRS during normal telephone-assistance hours. All MRS telephone and email contact information is available at: www.maine.gov/revenue/contact.html. This includes the Taxpayer Service Center at (207) 624-9784 and the Property Tax Division at (207) 624-5600.

Please note: Our telephone customer service hours are changing. Beginning on August 1, 2019 our telephone customer service hours will be from 9:00am to 4:00pm. Visit www.maine.gov/revenue/contact.html for specific contact information.

CONFIDENTIALITY NOTICE: The information contained in this message may be privileged and confidential and any unauthorized review, use, disclosure or distribution subject to legal penalties. If you have received this communication in error, please notify us immediately by replying to the message and deleting the original and all copies from your computer. Thank you, Maine Revenue Services.