



# 2015

# BUSINESS EQUIPMENT TAX REIMBURSEMENT FORMS AND INSTRUCTIONS

## For Eligible Personal Property Taxes Paid in 2014

### Taxpayer Assistance and Forms

**Online:**

[www.maine.gov/revenue/tax/relief/](http://www.maine.gov/revenue/tax/relief/)  
Email [prop.tax@maine.gov](mailto:prop.tax@maine.gov)

**Mail:**

Maine Revenue Services  
Property Tax Division  
P.O. Box 9106  
Augusta, ME 04332-9106

**Phone:**

Assistance (207) 624-5600  
Forms (207) 624-7894

**All claims must be filed by December 31, 2015**

**Changes for the 2016 program.** A law passed in the 2015 legislative session requires the State Tax Assessor to suspend reimbursement under the Business Equipment Tax Reimbursement ("BETR") program that would otherwise be issued if a taxpayer is delinquent in the payment of personal property taxes in the amount of \$10,000 or more to a single municipality. If the taxpayer does not pay the tax due by the end of the reimbursement application period, the taxpayer's eligibility for the suspended reimbursement is terminated. A certification by the municipal tax collector that the taxpayer is delinquent in the payment of personal

property taxes must be made from July 1st to July 15th of the year for which the reimbursement is to be suspended. LD 279, PL 2015, c. 239, effective October 15, 2015.

**Business Equipment Tax Exemption.**

36 M.R.S. chapter 105, subchapter 4-C. Eligible business equipment first subject to assessment on or after April 1, 2008 will be exempt from Maine personal property tax if an exemption request is submitted to the municipality where the property is assessed. Eligible business equipment is property that would have ordinarily qualified for the BETR program, except for equipment

located at certain retail facilities. Eligible business property first placed in service after April 1, 1995 and on or before April 1, 2007 continues to qualify for BETR. Eligible property placed in service by certain retail facilities after April 1, 2007 will also be eligible for BETR. In addition, the BETR qualification period extends beyond 12 years of reimbursement, with a 75% reimbursement rate for eligible property taxes paid in the 13th year, a 70% reimbursement in the 14th year, a 65% reimbursement in the 15th year, a 60% reimbursement in the 16th year, a 55% reimbursement in the 17th year and a 50% reimbursement in the 18th and later years. (see Form 801B).

# IMPORTANT INFORMATION

To be considered complete, an application must include the following:

- A completed Form 800.
- A completed Form 801A and/or Form 801B.
- Copies of the appropriate tax bills.
- A completed BETR/TIF Worksheet (if applicable).
- Proof of payment (dated receipt or copy of cancelled check).

Maine Revenue Services (“MRS”) will not process an incomplete application. MRS will deny any application that is incomplete on or after the due date.

A lessor that has received reimbursement must repay a lessee for any portion of that reimbursement relating to property taxes paid by that lessee.

Substitute Forms 801A and 801B may be submitted if they include all the information included on the original Forms 801A and 801B. You must use an original Form 800, either downloaded from the MRS website or printed from a tax software program.

If you receive a TIF benefit for property included in this BETR application, you must complete the BETR/TIF Worksheet at the end of this booklet.

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## BUSINESSES THAT DO NOT QUALIFY FOR BETR:

- Public utilities.
- Businesses that provide radio paging services.
- Businesses that provide mobile telecommunications services.
- Cable television companies.
- Businesses that provide satellite-based direct television broadcast services.
- Businesses that provide multichannel, multi-point television distribution services.

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## PROPERTY THAT DOES NOT QUALIFY FOR BETR:

- Property located out-of-state.
- Property placed in service before April 2, 1995
- Land and buildings, including improvements that serve the land or building rather than the particular business activity.
- Vehicles registered for on-road use on which an excise tax has been paid or on which a property tax has been applied as a credit against excise tax.
- Office furniture and light fixtures.
- Gambling machines or devices.
- Personal property used primarily to support a telecommunications antenna by a business subject to the state telecommunications excise tax.
- Certain energy facilities property, including most natural gas pipelines and property used to produce or transmit energy primarily for sale.
- Property located at a retail sales facility larger than 100,000 square feet of interior customer selling space and used primarily in a retail sales activity. Certain exceptions to this exclusion apply. See 36 M.R.S. § 6652(1-D).
- Pollution control facilities defined under 36 M.R.S. § 656(1)(E). Disqualification does not apply if the property was placed in service after the December 1 immediately preceding the property tax year for which reimbursement is requested and the property has not yet been certified for exemption.
- Property eligible for the Business Equipment Tax Exemption (“BETE”) program under 36 M.R.S. chapter 105(4-C).

# GENERAL INSTRUCTIONS

**WHO MAY APPLY.** Any business that paid assessed personal property tax on eligible property may apply for a reimbursement of the property tax paid.

**“Eligible property”** means qualified business property first placed in service in Maine after April 1, 1995 and before April 2, 2007. Certain retail property placed in service after April 1, 2007 may also qualify.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements and inventory parts. Construction-in-progress begun prior to April 2, 1995 that was eligible for reimbursement in 1996 remains eligible for reimbursement.

**“Qualified business property”** means property used or held exclusively for a business purpose and subject to an allowance for depreciation or, in the case of construction-in-progress or inventory parts, would be subject to an allowance for depreciation when placed in service.

Qualified business property does not include land or buildings; however, it does include property affixed or attached to a building or other real estate if it is used to further the particular trade or business activity taking place at that location. Components or attachments to a building used primarily to serve the building (for example, standard heating, air conditioning, plumbing, and lighting systems) do not qualify. Land improvements typically made to further the use of the land (for example, driveways, parking lots, or fences) also do not qualify.

Reimbursement is not allowed for office furniture (such as tables, chairs, desks, bookcases, filing cabinets, and modular office partitions) or lamps and lighting fixtures placed in service after April 1, 1996.

Reimbursement is not allowed for gambling machines or devices.

**BETR & TIF overlap.** The BETR application contains a checkoff box to indicate if the applicant is also receiving a benefit under a Tax Increment Financing (“TIF”) agreement. All BETR applicants who are also receiving TIF benefits must complete the BETR/TIF Worksheet located at the end of this booklet. See 36 M.R.S. § 6664.

**COGENERATION FACILITIES.** Reimbursement for cogeneration facilities is based on the energy produced during the property tax year preceding the property tax year for which a claim is made.

**ASSESSOR NOTIFICATION (Forms 801A and 801B).** Before filing a request for reimbursement, you must notify the local tax assessor of your intent to claim reimbursement of

property tax. **Form 801A** (eligible property claimed for fewer than 13 years) and **Form 801B** (eligible property claimed for 13 or more years) are provided for this purpose. You may use your own schedule as a substitute for Form 801A and Form 801B, as long as it provides all of the information included on the official forms. See **ASSESSOR NOTIFICATION** on page 5.

**CONSOLIDATION SCHEDULE.** If your business has eligible property in multiple municipalities, complete the consolidation schedule. The consolidation schedule is on the reverse side of Form 800. See **CONSOLIDATION SCHEDULE** on page 5. An electronic spreadsheet version of the consolidation schedule is available to download at [www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm](http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm).

**EXTENSION TO FILE.** An extension of time to file through February 29, 2016, may be granted for good cause. A request for extension of time to file must be made in writing to the address under WHERE DO I FILE? below. The request must include the applicant’s full name, address and federal EIN; the amount of property taxes paid in 2014; the date(s) property taxes were paid in 2014; and the reason an extension is being requested. By law, extensions may not be granted beyond February 29, 2016.

**ROUND TO WHOLE DOLLARS.** Round all dollar amounts. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

**WHERE DO I FILE?** Mail your completed application along with the Assessor Notification (Form 801A and/or Form 801B), a copy of your tax bill, proof of payment and BETR/TIF Worksheet (if necessary) to:

Maine Revenue Services  
Property Tax Division  
P.O. Box 9106  
Augusta, ME 04332-9106

**AMENDED APPLICATION.** An amended application is not necessary for any reason other than if the property tax is reduced or abated after a claim for reimbursement has been filed. An amended application for reimbursement must be filed within 60 days after receipt of the reduction or abatement.

Reimbursement of property tax that is subsequently reduced or abated must be repaid to Maine Revenue Services with the amended application. Make your check payable to: Treasurer, State of Maine.

If you fail to file an amended application, including any payment due, within the 60-day period, Maine Revenue Services may issue an assessment for the balance due plus interest and penalties.

Interest accrues from the original reimbursement date to the date of repayment. The calendar year interest rate is set annually by Maine Revenue Services, in accordance with 36 M.R.S. § 186.

The penalty for failure to file an amended application is \$25 or 10% of the amount of the balance due, whichever is greater. The penalty for failure to pay the balance due on time is 1% of

the liability for each month the liability is late, up to a maximum of 25%. Penalties are not exclusive.

**WHERE DO I GET FORMS?** You may download forms from the Maine Revenue Services website at [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms). Forms are also available by calling (207) 624-7894.

## SPECIFIC INSTRUCTIONS

**NOTE:** The application form and the consolidation schedule are designed to comply with optical scanning requirements. The spaces indicated in white must be completed carefully with black or blue ink only. Letters and numbers must be entered legibly within the indicated area. Letters must be in uppercase only and start on the left; numbers start from the right. For example:

|                                       |                                       |
|---------------------------------------|---------------------------------------|
| Business Name                         | X A V I E R Z F O R R E S T A L I N C |
| Mailing Address                       | 6 R O C K W O O D D R I V E           |
| 5. Original cost of eligible property | 1 0 2 9 6 2 5                         |

### APPLICATION (FORM 800)

**Applicant ID Number and Name.** If the applicant is a **corporation, partnership, or LLC**, enter the federal EIN and business name. If the applicant is a **sole proprietor**, enter the owner’s social security number, name, and address. This should be the same name and ID number used to file other tax forms.

**Line 1. Consolidated Application.** If you are filing for reimbursement of taxes paid to more than one municipality, check the “YES” box and refer to the consolidation schedule instructions below. If you are filing a claim relating to only one municipality, check the “NO” box.

**Line 2. Business Code.** Enter the six-digit code for the type of business for which reimbursement is being requested. The business code listing is on pages 7 through 11.

**Line 3. Municipal Code.** Enter the three-digit municipal code for the location of the reimbursement property. The municipal code list is on pages 12 and 13.

**Line 4.** Check this box if the business receives reimbursement for personal property taxes under a Tax Increment Financing (“TIF”) agreement. If checked, you must complete a BETR/TIF Worksheet, located at the end of this booklet.

**Lines 5 – 8.** In the **Assessed April 1, 2013** column, enter information relating to property taxes paid in 2014 for property

taxes assessed on April 1, 2013. In the **Assessed April 1, 2014** column, enter information relating to property taxes paid in 2014 for property taxes assessed on April 1, 2014. For property taxes assessed before 2013 and paid in 2014, attach a schedule, signed by the municipal assessor, showing original cost, assessed value, property tax rate, and requested reimbursement for that eligible property. Include the requested reimbursement in the line 9 total for all eligible property. If the requested reimbursement is for property taxes assessed by more than one municipality, complete the consolidation schedule (see instructions below), then complete lines 5, 6, 8, and 9.

**Lines 5a and 5b. Original Cost of Eligible Property.** Enter the total original cost of eligible business property from Form 801A, column E and Form 801B, column E, lines 4,10,16, 22, 28, and 34.

**Lines 6a and 6b. Assessed Value.** Enter the total assessed value of eligible business property from column F of Form 801A and Form 801B, line 37.

**Lines 7a and 7b. Property Tax Rate.** Enter the property tax rate from Section 3 of Forms 801A and 801B. Leave this line blank if you completed a consolidation schedule for property taxes assessed by more than one municipality.

**Lines 8a and 8b. Requested Reimbursement.** Enter the amount of tax paid in 2014 on eligible business property. Apportion tax payments to eligible assessed tax. For example,

## SPECIFIC INSTRUCTIONS, continued

if 50% of the 2013 tax bill was paid in 2014, the tax paid for that tax year would be 50% of the assessed tax in Section 3 of Form 801A and Form 801B for 2013.

**Line 9. Total Reimbursement.** Total of lines 8a and 8b. For property first subject to property tax assessment on or after April 1, 2008 and for property for which BETR reimbursement has previously been paid by the state for at least 12 years, the total of the BETR reimbursement cannot exceed the total property tax assessment less TIF reimbursement on that property for the year for which BETR reimbursement is requested.

**Signatures.** The applicant must sign and date the application. If someone other than the applicant completed the application, that individual must also sign the application and provide their social security number or federal EIN.

**Telephone number.** Provide the applicant and preparer telephone numbers in case questions arise regarding the application during processing and review.

### CONSOLIDATION SCHEDULE

Complete this schedule if you are claiming reimbursement for property tax that you paid in more than one municipality. You may ignore this schedule if you are making a claim for only one municipality. If it is required, complete this schedule before completing page 1 of the application. The information on this schedule is needed to complete Form 800, page 1. You may submit more than one consolidation schedule page. A separate Form 801A and Form 801B must be completed for each municipality listed on the consolidation schedule.

An Excel spreadsheet version of the consolidation schedule is available to download from MRS at: [www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm](http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm).

For each municipality, enter in the 2013 row information relating to property taxes paid in 2014 that were assessed on April 1, 2013. Enter, in the 2014 row, information relating to property taxes paid in 2014 that were assessed on April 1, 2014.

**Column A. Municipal Code.** Enter the appropriate three-digit municipal code from the table on pages 6 and 7.

**Column B. Original Cost.** For each municipality, enter the total original cost of the eligible business property for which reimbursement is being requested as shown on the related Forms 801A, column E and 801B, column E.

**Column C. Assessed Value.** Enter on this line the total assessed value from the completed Assessor Notification (Forms 801A, column F and 801B, column F).

**Column D. Property Tax Rate.** Enter, in mills, the applicable property tax rate for each municipality.

**Column E. Tentative Requested Reimbursement.** Enter the amount of tax paid in 2014 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2013 tax bill was paid in 2014, the requested reimbursement for that tax year would be 50% of assessed tax in Section 3 of Form 801A and Form 801B for 2013.

**Line 1, Page Total.** Enter the sum of columns B, C, and E on each consolidation schedule page.

The column B, column C and column E totals on the consolidation schedule must be separated into their 2013 and 2014 subtotals before entering the amounts on page 1 of Form 800. Enter the 2013 subtotals on lines 5a, 6a, and 8a. Enter the 2014 subtotals on lines 5b, 6b, and 8b. Consolidation schedule applicants should leave lines 7a and 7b blank.

### ASSESSOR NOTIFICATION (FORMS 801A and 801B)

**Form 800, lines 5a, 5b, 6a, 6b, 8a, and 8b must reflect the combined total from all of the assessor notifications (Forms 801A and 801B) involved.**

Form 801A is used for eligible property for reimbursement claims of not more than 12 years. Form 801B is for reimbursement claims of more than 12 years. If requesting reimbursement for property located in more than one municipality, complete separate Forms 801A and 801B for each municipality, and include the totals on the consolidated schedule.

Section 1 and Section 2, columns A through E, are to be completed by the applicant. Include only the items that are eligible for reimbursement. You may use your own schedules as substitutes for Forms 801A and 801B as long as the schedules provide all of the required information. Section 2, column F and Section 3 are to be completed by the local tax assessor.

**Section 1. Notice of Intent.** On line 1 enter the name of the municipality in which the eligible business property is located, the name of the applicant and the appropriate municipal code from the table on pages 12 and 13. Enter the the name under which you do business at both the local and the state level. If these names are different, enter both names.

**Section 2. Schedule for Business Equipment Tax Reimbursement.** Enter the location where the property is located. Enter the location that is known to the local assessor. Form 801A is for eligible property for reimbursement claims

of not more than 12 years. Form 801B is for eligible property for reimbursement claims of more than 12 years.

**Column A. Property Description.** Property for which you are claiming reimbursement for the first time must be listed individually. Property for which you have claimed reimbursement in a prior year may be listed by category (machinery & equipment, furniture, other).

Businesses that have previously applied for the BETR program are not required to submit a detailed description of property previously claimed. Detailed property lists are only required for property that has not been previously included in a reimbursement application. For property for which a detailed list is not required, complete Forms 801A and 801B by property categories (machinery & equipment, furniture, other) and by year placed in service.

**Column B. State of Origin.** Enter the state where property was originally placed in service for used property only. See column C instructions below for more information.

**Column C. Number of Years Claimed. Form 801A only:** Enter the number of years for which you have received reimbursement on this equipment under the BETR program. If you purchased eligible property from a previous Maine owner, add one year for each year the property was claimed by the previous owner. If Maine is the state of origin, include with your application documentation showing evidence of the date the property was first placed in service in Maine (whether by current or previous owner).

**Column D. Form 801A (Date Placed in Service):** For property listed individually in column A, enter the month and year the property was first placed in service in Maine (whether by you or a previous owner). For property listed by category in column A, enter the original assessment year. The assessment year is the calendar year that includes April 1st following the purchase date.

**Column D. Form 801B (Original Assessment Year):** Enter the original assessment year. The assessment year is the calendar year that includes April 1 following the purchase date.

**Column E. Original Cost.** For property listed individually in column A, enter the original cost of the eligible business property. For property listed by category in column A, enter the total original cost for each property category.

**Total line.** Enter on this line the total of all original cost amounts listed in column E.

**Column F. Assessed Value.** The local tax assessor will complete this column by entering the assessed value of eligible business property on each line and entering the total assessed value on the total line. The assessed value for property listed on Form 801B is limited to 75% for 13-year property, 70% for 14-year property, 65% for 15-year property, 60% for 16-year property, 55% for 17-year property and 50% for 18-year and higher property.

**Section 3. Property Tax Information.** The local tax assessor will complete this section by entering the property tax rate, assessed tax, the tax assessment date, signature, municipality name, and date of signing.

**NOTE:** After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant must sign it, date it and enter either a social security number or federal EIN.

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| <p style="text-align: center;"><b>BETR/TIF WORKSHEET</b></p> <p>The total BETR reimbursement and TIF benefit cannot exceed 100% of the property tax paid for the following property:</p> <ul style="list-style-type: none"><li>• Property first assessed by the municipality on or after April 1, 2008.</li><li>• Property that is beyond the 12th reimbursement year under the BETR program.</li></ul> |
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# BUSINESS CODES

These six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Forestry and Logging), then select the activity that best identifies the principal source of your sales or receipts (for example, Logging). Next find the six-digit code assigned to this activity and enter it on line 2 of Form 800.

## **Accommodation & Food Services**

### **Accommodation**

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All other Traveller Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses

### **Food Services & Drinking Places**

- 722110 Full-Service Restaurants
- 722210 Limited-Service Eating Places
- 722300 Special Food Services (including food service contractors & caterers)
- 722410 Drinking Places (Alcoholic Beverages)

## **Administrative & Support & Waste Management & Remediation Services**

### **Administrative & Support Services**

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement & Reservation Services
- 561600 Investigation & Security Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

## **Waste Management & Remediation Services**

- 562000 Waste Management & Remediation Services

## **Agriculture, Forestry, Fishing, & Hunting**

### **Crop Production**

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

### **Animal Production**

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

### **Forestry and Logging**

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

### **Fishing, Hunting, and Trapping**

- 114110 Fishing
- 114210 Hunting & Trapping

### **Support Activities for Agriculture & Forestry**

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

## **Arts, Entertainment & Recreation**

### **Performing Arts, Spectator Sports, & Related Industries**

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

### **Museums, Historical Sites, and Similar Institutions**

- 712100 Museums, Historical Sites, & Similar Institutions

### **Amusement, Gambling, & Recreation Industries**

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers & bowling centers)

## **Construction**

### **Building, Developing, and General Contracting**

- 233110 Land Subdivision & Land Development
- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

### **Heavy Construction**

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

### **Special Trade Contractors**

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors

235710 Concrete Contractors  
235810 Water Well Drilling Contractors  
235900 Other Special Trade Contractors

### **Educational Services**

611000 Educational Services (including schools, colleges & universities)

### **Finance & Insurance**

#### **Depository Credit Intermediation**

522100 Commercial Banking  
522120 Savings Institutions  
522130 Credit Unions  
522190 Other Depository Credit Intermediation

#### **Nondepository Credit Intermediation**

522210 Credit Card Issuing  
522220 Sales Financing  
522291 Consumer Lending  
522292 Real Estate Credit (including mortgage bankers & originators)  
522293 International Trade Financing  
522294 Secondary Market Financing  
522298 All Other Nondepository Credit Intermediation

#### **Activities Related to Credit Intermediation**

522300 Activities Related to Credit Intermediation (including loan brokers)

#### **Insurance Carriers and Related Activities**

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers  
524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers  
524210 Insurance Agencies & Brokerages  
524290 Other Insurance Related Activities

#### **Securities, Commodity Contracts, & Other Financial Investments & Related Activities**

523110 Investment Banking & Securities Dealers  
523120 Securities Brokerage  
523130 Commodity Contracts Dealers  
523140 Commodity Contracts Brokers  
523210 Securities & Commodity Exchanges  
523900 Other Financial Investment Activities (including investment advice)

#### **Funds, Trusts, and Other Financial Vehicles**

525100 Insurance & Employee Benefit Funds  
525910 Open-End Investment Funds (Form 1120-RIC)  
525920 Trusts, Estates, & Agency Accounts  
525930 Real Estate Investment Trusts (Form 1120-REIT)  
525990 Other Financial Vehicles  
"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are

located under Management of Companies (Holding companies)

### **Health Care & Social Assistance**

#### **Offices of Physicians & Dentists**

621111 Offices of Physicians (except mental health specialists)  
621112 Offices of Physicians, Mental Health Specialists  
621210 Offices of Dentists

#### **Offices of Other Health Practitioners**

621310 Offices of Chiropractors  
621320 Offices of Optometrists  
621330 Offices of Mental Health Practitioners (except Physicians)  
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists  
621391 Offices of Podiatrists  
621399 Offices of all other miscellaneous health practitioners

#### **Outpatient Care Centers**

621410 Family Planning Centers  
621420 Outpatient Mental Health & Substance Abuse Centers  
621491 HMO Medical Centers  
621492 Kidney Dialysis Centers  
621493 Freestanding Ambulatory Surgical & Emergency Centers  
621498 All other Outpatient Care Centers

#### **Medical & Diagnostic Laboratories**

621510 Medical & Diagnostic Laboratories

#### **Home Health Care Services**

621610 Home Health Care Services

#### **Other Ambulatory Health Care Services**

621900 Other Ambulatory Health Care Services (including ambulance services, blood & organ banks)

#### **Hospitals**

622000 Hospitals

#### **Nursing & Residential Care Facilities**

623000 Nursing & Residential Care Facilities

#### **Social Assistance**

624100 Individual & Family Services  
624200 Community Food & Housing & Emergency & Other Relief Services  
624310 Vocational Rehabilitation Services  
624410 Child Day Care Services

### **Information**

#### **Publishing Industries**

511110 Newspaper Publishers  
511120 Periodical Publishers  
511130 Book Publishers  
511140 Database & Directory Publishers

511190 Other Publishers  
511210 Software Publishers

### **Motion Picture & Sound Recording**

512100 Motion Picture & Video Industries (except video rental)  
512200 Sound Recording Industries

### **Broadcasting & Telecommunications**

513100 Radio & Television Broadcasting  
513200 Cable Networks & Program Distribution  
513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

### **Information Services & Data Processing Services**

514100 Information Services (including news syndicates, libraries, & on-line information services)  
514210 Data Processing Services

### **Management of Companies (Holding Companies)**

551111 Offices of bank holding companies  
551112 Offices of other holding companies

### **Manufacturing**

#### **Food Manufacturing**

311110 Animal Food Mfg  
311200 Grain & Oilseed Milling  
311300 Sugar & Confectionery Product Mfg  
311400 Fruit & Vegetable Preserving & Specialty Food Mfg  
311500 Dairy Product Mfg  
311610 Animal Slaughtering & Processing  
311710 Seafood Product Preparation & Packaging  
311800 Bakeries & Tortilla Mfg  
311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

#### **Beverage & Tobacco Product Mfg**

312110 Soft Drink & Ice Mfg  
312120 Breweries  
312130 Wineries  
312140 Distilleries  
312200 Tobacco Mfg

#### **Textile Mills & Textile Product Mills**

313000 Textile Mills  
314000 Textile Product Mills

#### **Apparel Manufacturing**

315100 Apparel Knitting Mills  
315210 Cut & Sew Apparel Contractors  
315220 Men's & Boys' Cut & Sew Apparel Mfg  
315230 Women's & Girls' Cut & Sew Apparel Mfg  
315290 Other Cut & Sew Apparel Mfg  
315990 Apparel Accessories & Other Apparel Mfg



**Leather & Allied Product Manufacturing**

316110 Leather & Hide Tanning & Finishing  
 316210 Footwear Mfg (including rubber & plastics)  
 316990 Other Leather & Allied Product Mfg

**Wood Product Manufacturing**

321110 Sawmills & Wood Preservation  
 321210 Veneer, Plywood, & Engineered Wood Product Mfg  
 321900 Other Wood Product Mfg

**Paper Manufacturing**

322100 Pulp, Paper, & Paperboard Mills  
 322200 Converted Paper Product Mfg

**Printing and Related Support Activities**

323100 Printing & Related Support Activities

**Petroleum and Coal Products Mfg**

324110 Petroleum Refineries (including integrated)  
 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg  
 324190 Other Petroleum & Coal Products Mfg

**Chemical Manufacturing**

325100 Basic Chemical Mfg  
 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg  
 325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg  
 325410 Pharmaceutical & Medicine Mfg  
 325500 Paint, Coating & Adhesive Mfg  
 325600 Soap, Cleaning Compound & Toilet Preparation Mfg  
 325900 Other Chemical Product & Preparation Mfg

**Plastics & Rubber Products Mfg**

326100 Plastics Product Mfg  
 326200 Rubber Product Mfg

**Nonmetallic Mineral Product Mfg**

327100 Clay Product & Refractory Mfg  
 327210 Glass & Glass Product Mfg  
 327300 Cement & Concrete Product Mfg  
 327400 Lime & Gypsum Product Mfg  
 327900 Other Nonmetallic Mineral Product Mfg

**Primary Metal Manufacturing**

331110 Iron & Steel Mills & Ferroalloy Mfg  
 331200 Steel Product Mfg from Purchased Steel  
 331310 Alumina & Aluminum Production & Processing  
 331400 Nonferrous Metal (except Aluminum) Production & Processing  
 331500 Foundries

**Fabricated Metal Product Manufacturing**

332110 Forging & Stamping  
 332210 Cutlery & Handtool Mfg  
 332300 Architectural & Structural Metals Mfg  
 332400 Boiler, Tank & Shipping Container Mfg  
 332510 Hardware Mfg  
 332610 Spring & Wire Product Mfg  
 332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg  
 332810 Coating, Engraving, Heat Treating & Allied Activities  
 332900 Other Fabricated Metal Product Mfg

**Machinery Manufacturing**

333100 Agriculture, Construction & Mining Machinery Mfg  
 333200 Industrial Machinery Mfg  
 333310 Commercial & Service Industry Machinery Mfg  
 333410 Ventilation, Heating, Air-Conditioning & Commercial Refrigeration Equipment Mfg  
 333510 Metalworking Machinery Mfg  
 333610 Engine, Turbine & Power Transmission Equipment Mfg  
 333900 Other General Purpose Machinery Mfg

**Computer & Electronic Product Mfg**

334110 Computer & Peripheral Equipment Mfg  
 334200 Communications Equipment Mfg  
 334310 Audio & Video Equipment Mfg  
 334410 Semiconductor & Other Electronic Component Mfg  
 334500 Navigational, Measuring, Electromedical & Control Instruments Mfg  
 334610 Manufacturing & Reproducing Magnetic & Optical Media

**Electrical Equipment, Appliance, & Component Manufacturing**

335100 Electric Lighting Equipment Mfg  
 335200 Household Appliance Mfg  
 335310 Electrical Equipment Mfg  
 335900 Other Electrical Equipment & Component Mfg

**Transportation Equipment Mfg**

336100\_Motor Vehicle Mfg  
 336210 Motor Vehicle Body & Trailer Mfg  
 336300 Motor Vehicle Parts Mfg  
 336410 Aerospace Product & Parts Mfg  
 336510 Railroad Rolling Stock Mfg  
 336610 Ship & Boat Building  
 336990 Other Transportation Equipment Mfg

**Furniture and Related Product Mfg**

337000 Furniture & Related Product Mfg

**Miscellaneous Manufacturing**

339110 Medical Equipment & Supplies Mfg  
 339900 Other Miscellaneous Mfg

**Mining**

211110 Oil & Gas Extraction  
 212110 Coal Mining  
 212200 Metal Ore Mining  
 212310 Stone Mining & Quarrying  
 212320 Sand, Gravel, Clay & Ceramic & Refractory Minerals Mining & Quarrying  
 212390 Other Nonmetallic Mineral Mining & Quarrying  
 213110 Support Activities for Mining

**Other Services****Repair & Maintenance**

811110 Automotive Mechanical & Electrical Repair & Maintenance  
 811120 Automotive Body, Paint, Interior, & Glass Repair  
 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)  
 811210 Electronic & Precision Equipment Repair & Maintenance  
 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) repair & maintenance  
 811410 Home & Garden Equipment & Appliance Repair & Maintenance  
 811420 Upholstery & Furniture Repair  
 811430 Footwear & Leather Goods Repair  
 811490 Other Personal & Household Goods Repair & Maintenance

**Personal & Laundry Services**

812111 Barber Shops  
 812112 Beauty Salons  
 812113 Nail Salons  
 812190 Other Personal Care Services (including diet & weight reducing centers)  
 812210 Funeral Homes & Funeral Services  
 812220 Cemeteries & Crematories  
 812310 Coin-Operated Laundries & Drycleaners  
 812320 Drycleaning & Laundry Services (except coin-operated)  
 812330 Linen & Uniform Supply  
 812910 Pet Care (except veterinary) Services  
 812920 Photofinishing  
 812930 Parking Lots & Garages  
 812990 All Other Personal Services

**Religious, Grantmaking, Civic,  
Professional, & Similar Organizations.**

813000 Religious, Grantmaking, Civic,  
Professional, & Similar Organizations  
(including condominium & homeowners  
associations)

**Professional, Scientific, and  
Technical Services**

**Legal Services**

541110 Offices of Lawyers  
541190 Other Legal Services

**Accounting, Tax Preparation,  
Bookkeeping, and Payroll Services**

541211 Office of Certified Public  
Accountants  
541213 Tax Preparation Services  
541214 Payroll Services  
541219 Other Accounting Services

**Architectural, Engineering, & Related  
Services**

541310 Architectural Services  
541320 Landscape Architecture Services  
541330 Engineering Services  
541340 Drafting Services  
541350 Building Inspection Services  
541360 Geophysical Surveying &  
Mapping Services  
541370 Surveying & Mapping (except  
Geophysical) Services  
541380 Testing Laboratories

**Specialized Design Services**

541400 Specialized Design Services  
(including interior, industrial,  
graphic, & fashion design)

**Computer Systems Design & Related  
Services**

541511 Custom Computer Programming  
Services  
541512 Computer Systems Design Services  
541513 Computer Facilities Management  
Services  
541519 Other Computer Related Services

**Other Professional, Scientific, &  
Technical Services**

541600 Management, Scientific, &  
Technical Consulting Services  
541700 Scientific Research &  
Development Services  
541800 Advertising & Related Services  
541910 Marketing Research & Public  
Opinion Polling  
541920 Photographic Services  
541930 Translation & Interpretation  
Services  
541940 Veterinary Services  
541990 All Other Professional, Scientific,  
& Technical Services

**Real Estate & Rental & Leasing**

**Real Estate**

531110 Lessors of Residential Buildings &  
Dwellings  
531114 Cooperative Housing  
531120 Lessors of Nonresidential Buildings  
(except Miniwarehouses)  
531130 Lessors of Miniwarehouses &  
Self-Storage Units  
531190 Lessors of Other Real Estate  
Property  
531210 Offices of Real Estate Agents &  
Brokers  
531310 Real Estate Property Managers  
531320 Offices of Real Estate Appraisers  
531390 Other Activities related to Real Estate

**Rental & Leasing Services**

532100 Automotive Equipment Rental &  
Leasing  
532210 Consumer Electronics &  
Appliances Rental  
532220 Formal Wear & Costume Rental  
532230 Video Tape & Disc Rental  
532290 Other Consumer Goods Rental  
532310 General Rental Centers  
532400 Commercial & Industrial Machinery  
& Equipment Rental & Leasing

**Retail Trade**

**Motor Vehicle & Parts Dealers**

441110 New Car Dealers  
441120 Used Car Dealers  
441210 Recreational Vehicle Dealers  
441221 Motorcycle Dealers  
441222 Boat Dealers  
441229 All Other Motor Vehicle Dealers  
441300 Automotive Parts, Accessories, &  
Tire Stores

**Furniture & Home Furnishing Stores**

442110 Furniture Stores  
442210 Floor Covering Stores  
442291 Window Treatment Stores  
442299 All Other Home Furnishings Stores

**Electronics & Appliance Stores**

443111 Household Appliance Stores  
443112 Radio, Television, & Other  
Electronics Stores  
443120 Computer & Software Stores  
443130 Camera & Photographic Supplies  
Stores

**Building Material & Garden Equipment  
& Supplies Dealers**

444110 Home Centers  
444120 Paint & Wallpaper Stores  
444130 Hardware Stores  
444190 Other Building Materials Dealers  
444200 Lawn & Garden Equipment &  
Supplies Stores

**Food & Beverage Stores**

445110 Supermarkets & Other Grocery  
(except Convenience) Stores  
445120 Convenience Stores  
445210 Meat Markets  
445220 Fish & Seafood Markets  
445230 Fruit & Vegetable Markets  
445291 Baked Goods Stores  
445292 Confectionery & Nut Stores  
445299 All Other Specialty Food Stores  
445310 Beer, Wine, & Liquor Stores

**Health & Personal Care Stores**

446110 Pharmacies & Drug Stores  
446120 Cosmetics, Beauty Supplies, &  
Perfume Stores  
446130 Optical Goods Stores  
446190 Other Health & Personal Care Stores

**Gasoline Stations**

447100 Gasoline Stations (including  
convenience stores with gas)

**Clothing & Clothing Accessories Stores**

448110 Men's Clothing Stores  
448120 Women's Clothing Stores  
448130 Children's & Infants' Clothing Stores  
448140 Family Clothing Stores  
448150 Clothing Accessories Stores  
448190 Other Clothing Stores  
448210 Shoe Stores  
448310 Jewelry Stores  
448320 Luggage & Leather Goods Stores

**Sporting Goods, Hobby, Book, & Music  
Stores**

451110 Sporting Goods Stores  
451120 Hobby, Toy, & Game Stores  
451130 Sewing, Needlework, & Piece  
Goods Stores  
451140 Musical Instrument & Supplies Stores  
451211 Book Stores  
451212 News Dealers & Newsstands  
451220 Prerecorded Tape, Compact Disc,  
& Record Stores

**General Merchandise Stores**

452110 Department Stores  
452900 Other General Merchandise Stores

**Miscellaneous Store Retailers**

453110 Florists  
453210 Office Supplies & Stationery Stores  
453220 Gift, Novelty, & Souvenir Stores  
453310 Used Merchandise Stores  
453910 Pet & Pet Supplies Stores  
453920 Art Dealers  
453930 Manufactured (Mobile) Home  
Dealers  
453990 All Other Miscellaneous Store  
Retailers (including tobacco, candle,  
& trophy shops)

**Nonstore Retailers**

454110 Electronic Shopping & Mail-Order Houses  
 454210 Vending Machine Operators  
 454311 Heating Oil Dealers  
 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers  
 454319 Other Fuel Dealers  
 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation & Warehousing****Air, Rail, & Water Transportation**

481000 Air Transportation  
 482110 Rail Transportation  
 483000 Water Transportation

**Truck Transportation**

484110 General Freight Trucking, Local  
 484120 General Freight Trucking, Long-Distance  
 484200 Specialized Freight Trucking

**Transit & Ground Passenger Transportation**

485110 Urban Transit Systems  
 485210 Interurban & Rural Bus Transportation  
 485310 Taxi Service  
 485320 Limousine Service  
 485410 School & Employee Bus Transportation  
 485510 Charter Bus Industry  
 485990 Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

486000 Pipeline Transportation

**Scenic & Sightseeing Transportation**

487000 Scenic & Sightseeing Transportation

**Support Activities for Transportation**

488100 Support Activities for Air Transportation  
 488210 Support Activities for Rail Transportation  
 488300 Support Activities for Water Transportation  
 488410 Motor Vehicle Towing  
 488490 Other Support Activities for Road Transportation  
 488510 Freight Transportation Arrangement  
 488990 Other Support Activities for Transportation

**Couriers & Messengers**

492110 Couriers  
 492210 Local Messengers & Local Delivery

**Warehousing & Storage**

493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

**Utilities**

221100 Electric Power Generation, Transmission & Distribution  
 221210 Natural Gas Distribution  
 221300 Water, Sewage & Other Systems

**Wholesale Trade****Wholesale Trade, Durable Goods**

421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers  
 421200 Furniture & Home Furnishing  
 421300 Lumber & Other Construction Materials Wholesalers

421400 Professional & Commercial Equipment & Supplies  
 421500 Metal & Mineral (except Petroleum) Wholesalers  
 421600 Electrical Goods Wholesalers  
 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers  
 421800 Machinery, Equipment, & Supplies Wholesalers  
 421910 Sporting & Recreational Goods & Supplies Wholesalers  
 421920 Toy & Hobby Goods & Supplies  
 421930 Recyclable Materials Wholesalers  
 421940 Jewelry, Watch, Precious Stone, & Precious Metals Wholesalers  
 421990 Other Miscellaneous Durable Goods

**Wholesale Trade, Nondurable Goods**

422100 Paper & Paper Products  
 422210 Drugs & Druggists' Sundries  
 422300 Apparel, Piece Goods, & Notions  
 422400 Grocery & Related Products  
 422500 Farm Product Raw Material  
 422600 Chemical & Allied Products  
 422700 Petroleum & Petroleum Products  
 422800 Beer, Wine, & Distilled Alcoholic Beverage  
 422910 Farm Supplies  
 422920 Book, Periodical, & Newspaper  
 422930 Flower, Nursery Stock, & Florists' Supplies  
 422940 Tobacco & Tobacco Products  
 422950 Paint, Varnish, & Supplies  
 422990 Other Miscellaneous Nondurable Goods

# MUNICIPAL CODES

| Municipality    | Code | Municipality     | Code | Municipality     | Code | Municipality     | Code |
|-----------------|------|------------------|------|------------------|------|------------------|------|
| ABBOT           | 101  | BURLINGTON       | 166  | DREW PLT.        | 229  | HAYNESVILLE      | 295  |
| ACTON           | 102  | BURNHAM          | 167  | DURHAM           | 230  | HEBRON           | 296  |
| ADDISON         | 103  | BUXTON           | 168  | DYER BROOK       | 231  | HERMON           | 297  |
| ALBION          | 104  | BYRON            | 169  | EAGLE LAKE       | 233  | HERSEY           | 298  |
| ALEXANDER       | 105  | CALAIS           | 170  | EAST MACHIAS     | 235  | HIGHLAND PLT.    | 299  |
| ALFRED          | 106  | CAMBRIDGE        | 171  | EAST MILLINOCKET | 236  | HIRAM            | 300  |
| ALLAGASH        | 107  | CAMDEN           | 172  | EASTBROOK        | 234  | HODGDON          | 301  |
| ALNA            | 108  | CANAAN           | 173  | EASTON           | 237  | HOLDEN           | 302  |
| ALTON           | 109  | CANTON           | 174  | EASTPORT         | 238  | HOLLIS           | 303  |
| AMHERST         | 110  | CAPE ELIZABETH   | 175  | EDDINGTON        | 239  | HOPE             | 304  |
| AMITY           | 111  | CARATUNK         | 176  | EDGEComb         | 240  | HOULTON          | 305  |
| ANDOVER         | 112  | CARIBOU          | 177  | EDINBURG         | 241  | HOWLAND          | 306  |
| ANSON           | 113  | CARMEL           | 178  | ELIOT            | 242  | HUDSON           | 307  |
| APPLETON        | 114  | CARRABASSETT VAL | 596  | ELLSWORTH        | 244  | INDIAN ISLAND    |      |
| ARROWSIC        | 115  | CARROLL PLT.     | 179  | EMBDEN           | 245  | PENOBSCOT NATION | 891  |
| ARUNDEL         | 116  | CARTHAGE         | 180  | ENFIELD          | 246  | INDUSTRY         | 308  |
| ASHLAND         | 117  | CARY PLT.        | 181  | ETNA             | 247  | ISLAND FALLS     | 309  |
| ATHENS          | 118  | CASCO            | 182  | EUSTIS           | 248  | ISLE AU HAUT     | 310  |
| ATKINSON        | 119  | CASTINE          | 183  | EXETER           | 249  | ISLESBORO        | 311  |
| AUBURN          | 120  | CASTLE HILL      | 184  | FAIRFIELD        | 250  | JACKMAN          | 312  |
| AUGUSTA         | 121  | CASWELL          | 185  | FALMOUTH         | 251  | JACKSON          | 313  |
| AURORA          | 122  | CENTERVILLE      | 186  | FARMINGDALE      | 252  | JAY              | 314  |
| AVON            | 123  | CHAPMAN          | 187  | FARMINGTON       | 253  | JEFFERSON        | 315  |
| BAILEYVILLE     | 124  | CHARLESTON       | 188  | FAYETTE          | 254  | JONESBORO        | 316  |
| BALDWIN         | 125  | CHARLOTTE        | 189  | FORT FAIRFIELD   | 255  | JONESPORT        | 317  |
| BANCROFT        | 126  | CHELSEA          | 190  | FORT KENT        | 256  | KENDUSKEAG       | 318  |
| BANGOR          | 127  | CERRYFIELD       | 191  | FRANKFORT        | 257  | KENNEBUNK        | 319  |
| BAR HARBOR      | 128  | CHESTER          | 192  | FRANKLIN         | 258  | KENNEBUNKPORT    | 320  |
| BARING PLT.     | 593  | CHESTERVILLE     | 193  | FREEDOM          | 259  | KINGFIELD        | 321  |
| BATH            | 130  | CHINA            | 194  | FREEPORT         | 260  | KINGSBURY PLT.   | 322  |
| BEALS           | 131  | CLIFTON          | 195  | FRENCHBORO       | 347  | KITTERY          | 323  |
| BEAVER COVE     | 597  | CLINTON          | 196  | FRENCHVILLE      | 261  | KNOX             | 324  |
| BEDDINGTON      | 132  | CODYVILLE PLT.   | 197  | FRIENDSHIP       | 262  | LAGRANGE         | 325  |
| BELFAST         | 133  | COLUMBIA         | 198  | FRYEBURG         | 263  | LAKE VIEW PLT.   | 326  |
| BELGRADE        | 134  | COLUMBIA FALLS   | 199  | GARDINER         | 264  | LAKEVILLE        | 327  |
| BELMONT         | 135  | COOPER           | 200  | GARFIELD PLT.    | 265  | LAMOINE          | 328  |
| BENTON          | 137  | COPLIN PLT.      | 201  | GARLAND          | 266  | LEBANON          | 329  |
| BERWICK         | 138  | CORINNA          | 202  | GEORGETOWN       | 267  | LEE              | 330  |
| BETHEL          | 139  | CORINTH          | 203  | GILEAD           | 268  | LEEDS            | 331  |
| BIDDEFORD       | 140  | CORNISH          | 204  | GLENBURN         | 269  | LEVANT           | 332  |
| BINGHAM         | 141  | CORNVILLE        | 205  | GLENWOOD PLT.    | 270  | LEWISTON         | 333  |
| BLAINE          | 142  | CRANBERRY ISLES  | 206  | GORHAM           | 271  | LIBERTY          | 334  |
| BLUE HILL       | 144  | CRAWFORD         | 207  | GOULDSBORO       | 272  | LIMERICK         | 335  |
| BOOTHBAY        | 145  | CRYSTAL          | 208  | GR LAKE STR PLT. | 275  | LIMESTONE        | 336  |
| BOOTHBAY HARBOR | 146  | CUMBERLAND       | 209  | GRAND ISLE       | 274  | LIMINGTON        | 337  |
| BOWDOIN         | 147  | CUSHING          | 210  | GRAY             | 276  | LINCOLN          | 338  |
| BOWDOINHAM      | 148  | CUTLER           | 211  | GREAT POND       | 417  | LINCOLN PLT.     | 339  |
| BOWERBANK       | 149  | CYR PLT.         | 212  | GREENBUSH        | 277  | LINCOLNVILLE     | 340  |
| BRADFORD        | 150  | DALLAS PLT.      | 213  | GREENE           | 278  | LINNEUS          | 341  |
| BRADLEY         | 151  | DAMARISCOTTA     | 214  | GREENVILLE       | 280  | LISBON           | 342  |
| BREMEN          | 152  | DANFORTH         | 215  | GREENWOOD        | 281  | LITCHFIELD       | 343  |
| BREWER          | 153  | DAYTON           | 216  | GUILFORD         | 282  | LITTLETON        | 344  |
| BRIDGEWATER     | 154  | DEBLOIS          | 217  | HALLOWELL        | 283  | LIVERMORE        | 345  |
| BRIDGTON        | 155  | DEDHAM           | 218  | HAMLIN           | 284  | LIVERMORE FALLS  | 346  |
| BRIGHTON PLT.   | 156  | DEER ISLE        | 219  | HAMMOND          | 285  | LONG ISLAND      | 455  |
| BRISTOL         | 157  | DENMARK          | 220  | HAMPDEN          | 286  | LOVELL           | 348  |
| BROOKLIN        | 158  | DENNISTOWN PLT.  | 221  | HANCOCK          | 287  | LOWELL           | 349  |
| BROOKS          | 159  | DENNYSVILLE      | 222  | HANOVER          | 288  | LUBEC            | 350  |
| BROOKSVILLE     | 160  | DETROIT          | 223  | HARMONY          | 289  | LUDLOW           | 351  |
| BROWNFIELD      | 161  | DEXTER           | 224  | HARPSWELL        | 290  | LYMAN            | 352  |
| BROWNVILLE      | 162  | DIXFIELD         | 225  | HARRINGTON       | 291  | MACHIAS          | 353  |
| BRUNSWICK       | 163  | DIXMONT          | 226  | HARRISON         | 292  | MACHIASPORT      | 354  |
| BUCKFIELD       | 164  | DOVER FOXCROFT   | 227  | HARTFORD         | 293  | MACWAHOC PLT.    | 355  |
| BUCKSPORT       | 165  | DRESDEN          | 228  | HARTLAND         | 294  | MADAWASKA        | 356  |

| Municipality      | Code | Municipality      | Code | Municipality     | Code | Municipality       | Code |
|-------------------|------|-------------------|------|------------------|------|--------------------|------|
| MADISON           | 357  | ORIENT            | 422  | SANDY RIVER PLT. | 480  | VINALHAVEN         | 543  |
| MADRID            | 358  | ORLAND            | 423  | SANFORD          | 481  | WADE               | 544  |
| MAGALLOWAY PLT.   | 359  | ORONO             | 424  | SANGERVILLE      | 482  | WAITE              | 545  |
| MANCHESTER        | 360  | ORRINGTON         | 425  | SCARBOROUGH      | 483  | WALDO              | 546  |
| MAPLETON          | 361  | OSBORN            | 426  | SEARSMONT        | 484  | WALDOBORO          | 547  |
| MARIAVILLE        | 362  | OTIS              | 427  | SEARSPORT        | 485  | WALES              | 548  |
| MARS HILL         | 364  | OTISFIELD         | 428  | SEBAGO           | 486  | WALLAGRASS         | 549  |
| MARSHFIELD        | 363  | OWLS HEAD         | 429  | SEBEC            | 487  | WALTHAM            | 550  |
| MASARDIS          | 365  | OXBOW PLT.        | 430  | SEBOEIS PLT.     | 488  | WARREN             | 551  |
| MATINICUS ISLE PL | 366  | OXFORD            | 431  | SEDGWICK         | 489  | WASHBURN           | 552  |
| MATTAWAMKEAG      | 367  | PALERMO           | 432  | SHAPLEIGH        | 490  | WASHINGTON         | 553  |
| MAXFIELD          | 368  | PALMYRA           | 433  | SHERMAN          | 491  | WATERBORO          | 554  |
| MECHANIC FALLS    | 369  | PARIS             | 434  | SHIRLEY          | 492  | WATERFORD          | 555  |
| MEDDYBEMPS        | 370  | PARKMAN           | 435  | SIDNEY           | 493  | WATERVILLE         | 556  |
| MEDFORD           | 595  | PARSONSFIELD      | 436  | SKOWHEGAN        | 494  | WAYNE              | 557  |
| MEDWAY            | 371  | PASSADUMKEAG      | 437  | SMITHFIELD       | 495  | WEBSTER PLT.       | 559  |
| MERCER            | 372  | PATTEN            | 438  | SMYRNA           | 496  | WELD               | 560  |
| MERRILL           | 373  | PEMBROKE          | 439  | SOLON            | 497  | WELLINGTON         | 561  |
| MEXICO            | 374  | PENOBSCOT         | 440  | SOMERVILLE       | 498  | WELLS              | 562  |
| MILBRIDGE         | 375  | PERHAM            | 441  | SORRENTO         | 499  | WESLEY             | 563  |
| MILFORD           | 376  | PERRY             | 442  | SOUTH BERWICK    | 500  | WEST BATH          | 564  |
| MILLINOCKET       | 377  | PERU              | 443  | SOUTH BRISTOL    | 501  | WEST FORKS         | 567  |
| MILO              | 378  | PETER DANA POINT  |      | SOUTH PORTLAND   | 503  | WEST GARDINER      | 568  |
| MINOT             | 379  | PASSAMAQUODDY     |      | SOUTH THOMASTON  | 504  | WEST PARIS         | 571  |
| MONHEGAN PLT      | 380  | NATION            | 892  | SOUTHPORT        | 502  | WESTBROOK          | 565  |
| MONMOUTH          | 381  | PHILLIPS          | 444  | SOUTHWEST HARBOR | 505  | WESTFIELD          | 566  |
| MONROE            | 382  | PHIPPSBURG        | 445  | SPRINGFIELD      | 506  | WESTMANLAND        | 569  |
| MONSON            | 383  | PITTSFIELD        | 446  | STACYVILLE       | 507  | WESTON             | 570  |
| MONTICELLO        | 384  | PITTSTON          | 447  | STANDISH         | 508  | WESTPORT           | 572  |
| MONTVILLE         | 385  | PLEASANT POINT    |      | STARKS           | 509  | WHITEFIELD         | 573  |
| MOOSE RIVER       | 386  | PASSAMAQUODDY     |      | STETSON          | 510  | WHITING            | 574  |
| MORO PLT.         | 387  | NATION            | 893  | STEUBEN          | 511  | WHITNEYVILLE       | 575  |
| MORRILL           | 388  | PLEASANT RDGE PLT | 448  | STOCKHOLM        | 512  | WILLIMANTIC        | 576  |
| MOSCOW            | 389  | PLYMOUTH          | 449  | STOCKTON SPRINGS | 513  | WILTON             | 577  |
| MOUNT CHASE       | 390  | POLAND            | 450  | STONEHAM         | 514  | WINDHAM            | 578  |
| MOUNT DESERT      | 391  | PORTAGE LAKE      | 451  | STONINGTON       | 515  | WINDSOR            | 579  |
| MOUNT VERNON      | 392  | PORTER            | 452  | STOW             | 516  | WINN               | 580  |
| NAPLES            | 393  | PORTLAND          | 453  | STRONG           | 517  | WINSLOW            | 581  |
| NASHVILLE PLT.    | 394  | POWNAI            | 454  | SULLIVAN         | 518  | WINTER HARBOR      | 582  |
| NEW CANADA        | 396  | PRESQUE ISLE      | 456  | SUMNER           | 519  | WINTERPORT         | 583  |
| NEW GLOUCESTER    | 399  | PRINCETON         | 457  | SURRY            | 520  | WINTERVILLE PLT.   | 584  |
| NEW LIMERICK      | 400  | PROSPECT          | 458  | SWANS ISLAND     | 521  | WINTHROP           | 585  |
| NEW PORTLAND      | 402  | RANDOLPH          | 459  | SWANVILLE        | 522  | WISCASSET          | 586  |
| NEW SHARON        | 404  | RANGELEY          | 460  | SWEDEN           | 523  | WOODLAND           | 587  |
| NEW SWEDEN        | 405  | RANGELEY PLT.     | 461  | TALMADGE         | 524  | WOODSTOCK          | 588  |
| NEW VINEYARD      | 406  | RAYMOND           | 462  | TEMPLE           | 525  | WOODVILLE          | 589  |
| NEWBURGH          | 395  | READFIELD         | 463  | THE FORKS PLT.   | 526  | WOOLWICH           | 590  |
| NEWCASTLE         | 397  | REED PLT.         | 464  | THOMASTON        | 527  | YARMOUTH           | 591  |
| NEWFIELD          | 398  | RICHMOND          | 465  | THORNDIKE        | 594  | YORK               | 592  |
| NEWPORT           | 401  | RIPLEY            | 466  | TOPSFIELD        | 528  |                    |      |
| NEWRY             | 403  | ROBBINSTON        | 467  | TOPSHAM          | 529  | <b>UNORGANIZED</b> |      |
| NOBLEBORO         | 407  | ROCKLAND          | 468  | TREMONT          | 530  | <b>TERRITORIES</b> |      |
| NORRIDGEWOCK      | 408  | ROCKPORT          | 469  | TRENTON          | 531  | AROOSTOOK          | 803  |
| NORTH BERWICK     | 409  | ROME              | 470  | TROY             | 532  | FRANKLIN           | 807  |
| NORTH HAVEN       | 411  | ROQUE BLUFFS      | 471  | TURNER           | 533  | HANCOCK            | 809  |
| NORTH YARMOUTH    | 413  | ROXBURY           | 472  | UNION            | 534  | KENNEBEC           | 811  |
| NORTHFIELD        | 410  | RUMFORD           | 473  | UNITY            | 535  | KNOX               | 813  |
| NORTHPORT         | 412  | SABATTUS          | 558  | UPTON            | 536  | LINCOLN            | 815  |
| NORWAY            | 414  | SACO              | 474  | VAN BUREN        | 537  | OXFORD             | 817  |
| OAKFIELD          | 418  | SAINT AGATHA      | 475  | VANCEBORO        | 538  | PENOBSCOT          | 819  |
| OAKLAND           | 419  | SAINT ALBANS      | 476  | VASSALBORO       | 539  | PISCATAQUIS        | 821  |
| OGUNQUIT          | 598  | SAINT FRANCIS     | 477  | VEAZIE           | 540  | SOMERSET           | 825  |
| OLD ORCHARD BCH.  | 420  | SAINT GEORGE      | 478  | VERONA           | 541  | WALDO              | 827  |
| OLD TOWN          | 421  | SAINT JOHN PLT    | 479  | VIENNA           | 542  | WASHINGTON         | 829  |



2015

BUSINESS EQUIPMENT TAX REIMBURSEMENT APPLICATION



99

Form 800 (page 1)

(for eligible personal property taxes paid in 2014)

\*1510700\*

Application must be filed no later than December 31, 2015.

If applicant is a corporation, partnership or LLC, enter federal EIN .....

Business Name:

OR

If applicant is a sole proprietor, enter social security number .....

First Name:

MI:

Last Name:

Mailing Address:

City/Town:

State:

ZIP Code:

1. Consolidated Application (Is property located in two or more municipalities?)

(If YES, skip lines 3 and 7. Lines 5, 6 and 8 must reflect the total from all municipalities. If NO, complete lines 2-9.)

YES

NO

2. Business Code:

(see pages 7 - 11)

4. Check this box if the business also receives reimbursement for

personal property taxes under a TIF agreement (see instructions) .....

3. Municipal Code:

(see pages 12 and 13)

Enter the following information for property tax payments made in calendar year 2014 based on the April 1, 2013 and/or April 1, 2014 assessments. See Instructions.

Table with 2 columns: Assessed April 1, 2013 and Assessed April 1, 2014. Rows include Original Cost of Eligible Property, Assessed Value, Property Tax Rate, Requested Reimbursement, and Total Reimbursement.

Include taxes paid for eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Dated proof of tax payment and a copy of the tax bill must be included with your application. Other limitations apply. See instructions.

Applicant (or business owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has any knowledge.

Applicant (or business officer) Signature

Telephone Number

Date

Preparer Signature

Preparer Telephone Number

Date

Preparer ID Number



MAIL TO: MAINE REVENUE SERVICES P.O. BOX 1064 AUGUSTA, ME 04332-1064

REVISED 6/15

# 2015

## CONSOLIDATION SCHEDULE (Use whole dollars)



99

Form 800 (page 2)

\*1510701\*

| A<br>Municipal<br>Code | B<br>Original<br>Cost | C<br>Assessed<br>Value | D<br>Property<br>Tax Rate (mills) | E<br>Tentative Requested<br>Reimbursement |
|------------------------|-----------------------|------------------------|-----------------------------------|---|
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
| [ ]                    | 2013 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |
|                        | 2014 \$ [ ]           | \$ [ ]                 | [ ] . [ ]                         | \$ [ ]                                    |

Column B

Column C

Column E

1. PAGE TOTAL ..... \$



**ASSESSOR NOTIFICATION  
PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

**SEE INSTRUCTIONS**

**Municipal Code:** \_\_\_\_\_  
(see pages 12 and 13)

**SECTION 1. Notice of Intent.**

**1. MUNICIPALITY OF** \_\_\_\_\_

Dear Assessor: Pursuant to 36 M.R.S. § 6653, you are hereby notified that :

\_\_\_\_\_ (applicant name)  
intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible  
business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, \_\_\_\_\_.

**SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)**

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes business property which is eligible for reimbursement by the State of Maine.

| <b>A.</b>            | <b>B.</b>                                | <b>C.*</b>                    | <b>D.</b>                                 | <b>E.</b>        | <b>F.</b>   |
|----------------------|--|-------------------------------|---|------------------|---|
| Property Description | State of Origin<br>(if acquired<br>used) | Number<br>of Years<br>Claimed | Date Placed in<br>Service<br>(month/year) | Original<br>Cost | Assessed Value<br><b>(To be completed by<br/>local tax assessor.)</b> |
| 1. _____             | _____                                    | _____                         | /   | \$ _____         | \$ _____  |
| 2. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 3. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 4. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 5. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 6. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 7. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 8. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 9. _____             | _____                                    | _____                         | /   | _____            | _____   |
| 10. _____            | _____                                    | _____                         | /   | _____            | _____   |
| 11. _____            | _____                                    | _____                         | /   | _____            | _____   |
| 12. _____            | _____                                    | _____                         | /   | _____            | _____   |
| 13. _____            | _____                                    | _____                         | /   | _____            | _____   |
| 14. _____            | _____                                    | _____                         | /   | _____            | _____   |
| 15. _____            | _____                                    | _____                         | /   | _____            | _____   |

\* Form 801A is for property claimed 12 or fewer years. See instructions.

**ASSESSOR NOTIFICATION  
PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

| A.<br>Property Description | B.<br>State of Origin<br>(if acquired used) | C.*<br>Number of Years Claimed | D.<br>Date Placed in Service<br>(month/year) | E.<br>Original Cost | F.<br>Assessed Value<br>(To be completed by local tax assessor.) |
|----------------------------|---|--------------------------------|--|---------------------|--|
| 16. _____                  | _____                                       | _____                          | ____/____                                    | \$ _____            | \$ _____   |
| 17. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 18. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 19. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 20. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 21. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 22. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 23. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 24. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 25. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 26. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 27. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 28. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 29. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 30. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 31. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 32. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 33. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 34. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 35. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
| 36. _____                  | _____                                       | _____                          | ____/____                                    | _____               | _____  |
|                            |   |                                |  | TOTALS \$ _____     | \$ _____   |

(Attach additional sheets if needed)

\* **Form 801A is for property claimed 12 or fewer years. See instructions.**

**SECTION 3. Property Tax Information (To be completed by local tax assessor.)**

Property Tax Rate \_\_\_\_\_ Assessed Tax \$ \_\_\_\_\_ For Taxes Assessed April 1, \_\_\_\_\_

Assessor Signature \_\_\_\_\_ Municipality Name \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Applicant (or agent) Signature

\_\_\_\_\_  
Social Security Number or Federal EIN (see note, page 5)

\_\_\_\_\_  
Date

2015

Form 801B (page 1)

ASSESSOR NOTIFICATION
PROPERTY CLAIMED FOR MORE THAN 12 YEARS

SEE INSTRUCTIONS

Municipal Code: (see pages 12 and 13)

SECTION 1. Notice of Intent.

1. MUNICIPALITY OF

Dear Assessor: Pursuant to 36 M.R.S. § 6653, you are hereby notified that : (applicant name) intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, .

SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in Column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes eligible business property which is eligible for reimbursement by the State of Maine.

Table with 6 columns: A. Property Description Category, B. State of Origin (if acquired used), C.\* Number of Years Claimed, D. Original Assessment Year, E. Original Cost, F. Assessed Value (To be completed by local tax assessor.). Rows include categories like Machinery & Equipment, Furniture, and Other, with sub-totals and value limitations.

\* Form 801B is for property claimed more than 12 years. See instructions for this form.

**ASSESSOR NOTIFICATION  
PROPERTY CLAIMED FOR MORE THAN 12 YEARS**

| A.<br>Property Description<br>Category   | B.<br>State of Origin<br>(if acquired<br>used) | C.*<br>Number<br>of Years<br>Claimed | D.<br>Original<br>Assessment<br>Year | E.<br>Original<br>Cost | F.<br>Assessed Value<br><b>(To be completed by<br/>local tax assessor.)</b> |
|--|--|--------------------------------------|--------------------------------------|------------------------|---|
| 19. Machinery & Equipment .....  | _____  | 16                                   | _____                                | _____                  | _____   |
| 20. Furniture .....  | _____  | 16                                   | _____                                | _____                  | _____   |
| 21. Other .....  | _____  | 16                                   | _____                                | _____                  | _____   |
| 22. TOTALS (for columns E & F, add lines 19, 20 and 21) .....                              |  |                                      |                                      |                        | _____   |
| 23. Value Limitation .....   |  |                                      |                                      |                        | .60   |
| 24. Allowable Assessed Value (in column F, multiply line 22 by line 23) .....              |  |                                      |                                      |                        | _____   |
| 25. Machinery & Equipment.....   | _____  | 17                                   | _____                                | _____                  | _____   |
| 26. Furniture .....  | _____  | 17                                   | _____                                | _____                  | _____   |
| 27. Other .....  | _____  | 17                                   | _____                                | _____                  | _____   |
| 28. TOTALS (for columns E & F, add lines 25, 26 and 27) .....                              |  |                                      |                                      |                        | _____   |
| 29. Value Limitation .....   |  |                                      |                                      |                        | .55   |
| 30. Allowable Assessed Value (in column F, multiply line 28 by line 29) .....              |  |                                      |                                      |                        | _____   |
| 31. Machinery & Equipment .....  | _____  | 18+                                  | _____                                | _____                  | _____   |
| 32. Furniture .....  | _____  | 18+                                  | _____                                | _____                  | _____   |
| 33. Other .....  | _____  | 18+                                  | _____                                | _____                  | _____   |
| 34. TOTALS (for columns E & F, add lines 31, 32, and 33) .....                             |  |                                      |                                      |                        | _____   |
| 35. Value Limitation .....   |  |                                      |                                      |                        | .50   |
| 36. Allowable Assessed Value (in column F, multiply line 34 by line 35) .....              |  |                                      |                                      |                        | _____   |
| 37. Total Allowable Assessed Value (in column F, add lines 6, 12,18, 24, 30, and 36) ..... |  |                                      |                                      |                        | \$ _____  |

**SECTION 3. Property Tax Information (To be completed by local tax assessor.)**

Property Tax Rate \_\_\_\_\_ Assessed Tax \$ \_\_\_\_\_ For Taxes Assessed April 1, \_\_\_\_\_

Assessor Signature \_\_\_\_\_ Municipality Name \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Applicant (or agent) Signature

\_\_\_\_\_  
Social Security Number or Federal EIN (see note, page 5)

\_\_\_\_\_  
Date



# BETR/TIF Worksheet

## For Applicants Receiving Tax Increment Financing ("TIF") Credit Enhancement Reimbursements

File with Form 800

**Form PTF6664**

Name: \_\_\_\_\_ ID#: \_\_\_\_\_

Address: \_\_\_\_\_

Municipality\*: \_\_\_\_\_ 2013 Property Tax Rate: \_\_\_\_\_

\* Attach a separate schedule for each TIF District.

Enter the following information based on the **April 1, 2013** property tax assessment.

1. Total valuation of all property owned by the entity located within the TIF District
  - a. Total valuation of personal property.....1a. \$ \_\_\_\_\_
  - b. Total valuation of real estate.....1b. \$ \_\_\_\_\_
  - c. Total valuation of all property (line 1a plus line 1b)..... 1c. \$ \_\_\_\_\_
  
2. Total **captured assessed valuation** ("CAV") of all property owned by the entity located within the TIF District.
  - a. Total CAV of personal property.....2a. \$ \_\_\_\_\_
  - b. Total CAV of real estate .....2b. \$ \_\_\_\_\_
  - c. Total CAV (line 2a plus line 2b)..... 2c. \$ \_\_\_\_\_
  
3. **TIF Reimbursement:** Reimbursement under a credit enhancement agreement for property taxes paid on TIF property included in the valuation on line 1 (see example on the next page).
  - a. Reimbursement for personal property.....3a. \$ \_\_\_\_\_
  - b. Reimbursement for real estate .....3b. \$ \_\_\_\_\_
  - c. Total reimbursement (line 3a plus line 3b)..... 3c. \$ \_\_\_\_\_
  
- NOTE: Do not file this worksheet if line 3a is zero.**
  
4. **BETR Reimbursement:** Amount on line 3c for which entity has applied, or is applying, for reimbursement under the BETR program (see example on back).
  - a. Amount claimed on the 2014 BETR Form 800.....4a. \$ \_\_\_\_\_
  - b. Amount claimed on the 2015 BETR Form 800.....4b. \$ \_\_\_\_\_
  - c. Total (line 4a plus line 4b)..... 4c. \$ \_\_\_\_\_

**Questions?** Call Maine Revenue Services at 207-624-5600.

**Signature of owner or other official representative of the business:**

Under penalties of perjury, I declare that I have examined this worksheet and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete.

Owner: \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: \_\_\_\_\_  
(or business officer)

Contact Person: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

# EXAMPLE

Business A owns an asset (personal property) worth \$100,000, for which it has a credit enhancement TIF of 50% from the municipality. Because the asset also qualifies for the BETR program, Business A submitted an application for and receives a full reimbursement of property taxes paid on the asset. From the April 1, 2013 assessment, the property tax on the asset is \$2,000. One half of the tax (\$1,000) is due September 1, 2013 and the other half is due March 1, 2014. Business A completes the BETR/TIF request for information worksheet as follows:

Enter the following information based on the **April 1, 2013** property tax assessment.

1. Total valuation of all property owned by the entity located within the TIF District
    - a. Total valuation of personal property.....1a. \$   **\$100,000**
    - b. Total valuation of real estate.....1b. \$
    - c. Total valuation of all property (line 1a plus line 1b)..... 1c. \$   **\$100,000**
  2. Total **captured assessed valuation** ("CAV") of all property owned by the entity located within a TIF District.
    - a. Total CAV of personal property.....2a. \$   **\$ 50,000**  <sup>1</sup>
    - b. Total CAV of real estate.....2b. \$
    - c. Total CAV (line 2a plus line 2b)..... 2c. \$   **\$ 50,000**
  3. **TIF Reimbursement:** Reimbursement under a credit enhancement agreement for property taxes paid on TIF property included in the valuation on line 1 (see example on the next page).
    - a. Reimbursement for personal property.....3a. \$   **\$1,000**  <sup>2</sup>
    - b. Reimbursement for real estate.....3b. \$
    - c. Total reimbursement (line 3a plus line 3b)..... 3c. \$   **\$1,000**
- NOTE: Do not file this worksheet if line 3a is zero.**
4. **BETR Reimbursement:** Amount on line 3c for which entity has applied, or is applying, for reimbursement under the BETR program.
    - a. Amount claimed on the 2014 BETR Form 800.....4a. \$   **\$500**
    - b. Amount claimed on the 2015 BETR Form 800.....4b. \$   **\$500**
    - c. Total (line 4a plus line 4b)..... 4c. \$   **\$1,000**  <sup>3</sup>

**Questions?** Call Maine Revenue Services at 207-624-5600.

**NOTES:** 1 This represents the full CAV for the asset.

2 \$2,000 total tax multiplied by the 50% TIF reimbursement.

3 Of the \$2,000 total BETR reimbursement, only \$1,000 represents the amount that was also reimbursed under the TIF arrangement. \$500 of this amount was reimbursed through a request on the 2014 BETR Form 800 (for calendar year 2013 payments) and the other \$500 was reimbursed through a request on the 2015 BETR Form 800 (2014 payments).