



# 2021

# BUSINESS EQUIPMENT TAX REIMBURSEMENT FORMS AND INSTRUCTIONS

36 M.R.S. §§ 6651 - 6663

For Eligible Personal Property Taxes Paid in 2020

## Taxpayer Assistance and Forms

### Online:

[www.maine.gov/revenue/taxrelief/](http://www.maine.gov/revenue/taxrelief/)

Email [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov)

### Mail:

Maine Revenue Services

Property Tax Division

P.O. Box 1064

Augusta, ME 04332-1064

### Phone:

Assistance/Forms

(207) 624-9404

**All claims must be filed by December 31, 2021**

**Recent changes.** Beginning for taxes assessed April 1, 2018, businesses that sell services to the public are no longer eligible for reimbursement under the BETR program for property placed in service after April 1, 2007. The purchase of services was removed from the definition of retail sales activity and retail sales facility for purposes of determining the eligibility of business equipment for the BETE program. The definition change aligns the language in the BETE program with similar language in the Business Equipment Tax Reimbursement program and means that businesses that provide

services are no longer excluded from the BETE program. 36 M.R.S. § 691(1)(A); LD 1551, PL 2017, c. 211, Sec. A-10.

### **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.
- 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.

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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 and, generally, after April 1, 2007.
- Land and buildings.
- 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 used 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 entitled to the property tax exemption 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 program under 36 M.R.S. chapter 105(4-C).

# GENERAL INSTRUCTIONS

**WHO MAY APPLY.** Any business that was assessed personal property tax on eligible property, and made payment toward the assessed tax in 2020, 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. “Inventory parts” means replacement parts for qualified property, rather than inventory, which is not qualified. 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.

**COGENERATION FACILITIES.** Reimbursement for cogeneration facilities is based on the energy produced during 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 not more than 12 years) and **Form 801B** (eligible property claimed for more than 12 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/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs).

**EXTENSION TO FILE.** An extension of time to file through March 1, 2022, may be granted for good cause. A request for extension of time to file must be made in writing, on or before the December 31 due date, to the address under **WHERE DO I FILE?** below or to [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov). The request must include the applicant’s full name, address and federal EIN; the amount of property taxes paid in 2020; the date(s) property taxes were paid in 2020 and the reason an extension is being requested. Extensions may not be granted beyond March 1, 2022.

**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, and proof of payment to:

Maine Revenue Services  
Property Tax Division  
P.O. Box 1064  
Augusta, ME 04332-1064

Applications are not accepted electronically.

**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. If you were assessed supplemental property tax during 2021, this tax may be reimbursed on next year’s application.

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/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs). Forms are also available by calling (207) 624-9404.

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## 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 aligned on the left; numbers must align on 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

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### 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 the business receives a TIF reimbursement, the reimbursement under the BETR program may be limited. See the instructions for line 9 below.

**Lines 5–8.** In the **Assessed April 1, 2019** column, enter information relating to property taxes paid in 2020 for property taxes assessed on April 1, 2019. In the **Assessed April 1, 2020** column, enter information relating to property taxes paid in 2020 for property taxes assessed on April 1, 2020. For property taxes assessed before 2019 and paid in 2020, 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 on line 9, Total Reimbursement. 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.

## SPECIFIC INSTRUCTIONS, continued

**Lines 8a and 8b. Requested Reimbursement.** Enter the amount of tax paid in 2020 on eligible business property. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2019 tax bill was paid in 2020, the tax paid for that tax year would be 50% of the assessed tax in Section 3 of Form 801A and Form 801B for Taxes Assessed April 1, 2019.

**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.

**Third Party Designee.** If you would like MRS to be able to discuss your application with your representative (such as an accountant), complete this section.

**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.

**Phone #.** 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 at: [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs).

For each municipality, enter in the 2019 row information relating to property taxes paid in 2020 that were assessed on April 1, 2019. Enter, in the 2020 row, information relating to property taxes paid in 2020 that were assessed on April 1, 2020.

**Column A. Municipal Code.** Enter the appropriate three-digit municipal code from the table on pages 12 and 13.

**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 2020 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2019 tax bill was paid in 2020, the requested reimbursement for that tax year would be 50% of assessed tax in Section 3 of Form 801A and Form 801B for Taxes Assessed April 1, 2019.

**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 2019 and 2020 subtotals before entering the amounts on page 1 of Form 800. Enter the 2019 subtotals on lines 5a, 6a, and 8a. Enter the 2020 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 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, for used property only, the state where property was originally placed in service. 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 previous owner was reimbursed under BETR for this property. See the chart on right.

**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 1 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.

<b>Forms 801A, 801B Chart</b>		
<b>Original Application Year</b>	<b>Number of Years Claimed Col. C</b>	<b>Form</b>
2021	0	801A
2020	1	801A
2019	2	801A
2018	3	801A
2017	4	801A
2016	5	801A
2015	6	801A
2014	7	801A
2013	8	801A
2012	9	801A
2011	10	801A
2010	11	801A
2009	12	801A
2008	13	801B
2007	14	801B
2006	15	801B
2005	16	801B
2004	17	801B
2003	18	801B
2002	19	801B

# 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 & Toi-  
let Preparation Mfg  
325900 Other Chemical Product & Prepa-  
ration 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 Pur-  
chased 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 Reupholstery & 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	BURNHAM .....	167	EAGLE LAKE .....	233	HERMON.....	297
ACTON .....	102	BUXTON.....	168	EAST MACHIAS.....	235	HERSEY.....	298
ADDISON.....	103	BYRON.....	169	EAST MILLINOCKET.....	236	HIGHLAND PLT.....	299
ALBION.....	104	CALAIS.....	170	EASTBROOK.....	234	HIRAM.....	300
ALEXANDER.....	105	CAMBRIDGE.....	171	EASTON.....	237	HODGDON.....	301
ALFRED.....	106	CAMDEN.....	172	EASTPORT.....	238	HOLDEN.....	302
ALLAGASH.....	107	CANAAN.....	173	EDDINGTON.....	239	HOLLIS.....	303
ALNA.....	108	CANTON.....	174	EDGECOMB.....	240	HOPE.....	304
ALTON.....	109	CAPE ELIZABETH.....	175	EDINBURG.....	241	HOULTON.....	305
AMHERST.....	110	CARATUNK.....	176	ELIOT.....	242	HOWLAND.....	306
AMITY.....	111	CARIBOU.....	177	ELLSWORTH.....	244	HUDSON.....	307
ANDOVER.....	112	CARMEL.....	178	EMBDEN.....	245	INDIAN ISLAND.....	
ANSON.....	113	CARRABASSETT VAL.....	596	ENFIELD.....	246	PENOBSCOT NATION.....	891
APPLETON.....	114	CARROLL PLT.....	179	ETNA.....	247	INDUSTRY.....	308
ARROWSIC.....	115	CARTHAGE.....	180	EUSTIS.....	248	ISLAND FALLS.....	309
ARUNDEL.....	116	CASCO.....	182	EXETER.....	249	ISLE AU HAUT.....	310
ASHLAND.....	117	CASTINE.....	183	FAIRFIELD.....	250	ISLESBORO.....	311
ATHENS.....	118	CASTLE HILL.....	184	FALMOUTH.....	251	JACKMAN.....	312
AUBURN.....	120	CASWELL.....	185	FARMINGDALE.....	252	JACKSON.....	313
AUGUSTA.....	121	CHAPMAN.....	187	FARMINGTON.....	253	JAY.....	314
AURORA.....	122	CHARLESTON.....	188	FAYETTE.....	254	JEFFERSON.....	315
AVON.....	123	CHARLOTTE.....	189	FORT FAIRFIELD.....	255	JONESBORO.....	316
BAILEYVILLE.....	124	CHELSEA.....	190	FORT KENT.....	256	JONESPORT.....	317
BALDWIN.....	125	CHERRYFIELD.....	191	FRANKFORT.....	257	KENDUSKEAG.....	318
BANGOR.....	127	CHESTER.....	192	FRANKLIN.....	258	KENNEBUNK.....	319
BAR HARBOR.....	128	CHESTERVILLE.....	193	FREEDOM.....	259	KENNEBUNKPORT.....	320
BARING PLT.....	593	CHINA.....	194	FREEPORT.....	260	KINGFIELD.....	321
BATH.....	130	CLIFTON.....	195	FRENCHBORO.....	347	KINGSBURY PLT.....	322
BEALS.....	131	CLINTON.....	196	FRENCHVILLE.....	261	KITTERY.....	323
BEAVER COVE.....	597	COLUMBIA.....	198	FRIENDSHIP.....	262	KNOX.....	324
BEDDINGTON.....	132	COLUMBIA FALLS.....	199	FRYEBURG.....	263	LAGRANGE.....	325
BELFAST.....	133	COOPER.....	200	GARDINER.....	264	LAKE VIEW PLT.....	326
BELGRADE.....	134	COPLIN PLT.....	201	GARFIELD PLT.....	265	LAKEVILLE.....	327
BELMONT.....	135	CORINNA.....	202	GARLAND.....	266	LAMOINE.....	328
BENTON.....	137	CORINTH.....	203	GEORGETOWN.....	267	LEBANON.....	329
BERWICK.....	138	CORNISH.....	204	GILEAD.....	268	LEE.....	330
BETHEL.....	139	CORNVILLE.....	205	GLENBURN.....	269	LEEDS.....	331
BIDDEFORD.....	140	CRANBERRY ISLES.....	206	GLENWOOD PLT.....	270	LEVANT.....	332
BINGHAM.....	141	CRAWFORD.....	207	GORHAM.....	271	LEWISTON.....	333
BLAINE.....	142	CRYSTAL.....	208	GOULDSBORO.....	272	LIBERTY.....	334
BLUE HILL.....	144	CUMBERLAND.....	209	GR LAKE STR PLT.....	275	LIMERICK.....	335
BOOTHBAY.....	145	CUSHING.....	210	GRAND ISLE.....	274	LIMESTONE.....	336
BOOTHBAY HARBOR.....	146	CUTLER.....	211	GRAY.....	276	LIMINGTON.....	337
BOWDOIN.....	147	CYR PLANTATION.....	212	GREAT POND.....	417	LINCOLN.....	338
BOWDOINHAM.....	148	DALLAS PLANTATION.....	213	GREENBUSH.....	277	LINCOLN PLT.....	339
BOWERBANK.....	149	DAMARISCOTTA.....	214	GREENE.....	278	LINCOLNVILLE.....	340
BRADFORD.....	150	DANFORTH.....	215	GREENVILLE.....	280	LINNEUS.....	341
BRADLEY.....	151	DAYTON.....	216	GREENWOOD.....	281	LISBON.....	342
BREMEN.....	152	DEBLOIS.....	217	GUILFORD.....	282	LITCHFIELD.....	343
BREWER.....	153	DEDHAM.....	218	HALLOWELL.....	283	LITTLETON.....	344
BRIDGEWATER.....	154	DEER ISLE.....	219	HAMLIN.....	284	LIVERMORE.....	345
BRIDGTON.....	155	DENMARK.....	220	HAMMOND.....	285	LIVERMORE FALLS.....	346
BRIGHTON PLT.....	156	DENNISTOWN PLT.....	221	HAMPDEN.....	286	LONG ISLAND.....	455
BRISTOL.....	157	DENNYSVILLE.....	222	HANCOCK.....	287	LOVELL.....	348
BROOKLIN.....	158	DETROIT.....	223	HANOVER.....	288	LOWELL.....	349
BROOKS.....	159	DEXTER.....	224	HARMONY.....	289	LUBEC.....	350
BROOKSVILLE.....	160	DIXFIELD.....	225	HARPSWELL.....	290	LUDLOW.....	351
BROWNFIELD.....	161	DIXMONT.....	226	HARRINGTON.....	291	LYMAN.....	352
BROWNVILLE.....	162	DOVER FOXCROFT.....	227	HARRISON.....	292	MACHIAS.....	353
BRUNSWICK.....	163	DRESDEN.....	228	HARTFORD.....	293	MACHIASPORT.....	354
BUCKFIELD.....	164	DREW PLT.....	229	HARTLAND.....	294	MACWAHOC PLT.....	355
BUCKSPORT.....	165	DURHAM.....	230	HAYNESVILLE.....	295	MADAWASKA.....	356
BURLINGTON.....	166	DYER BROOK.....	231	HEBRON.....	296	MADISON.....	357

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





Application must be filed no later than **December 31, 2021.**

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 2020 based on the April 1, 2019 and/or April 1, 2020 assessments. See Instructions.

	Assessed April 1, 2019	Assessed April 1, 2020
5. Original Cost of Eligible Property.....5a.	\$	5b. \$
6. Assessed Value .....6a.	\$	6b. \$
7. Property Tax Rate .....7a.	mills	7b. mills
8. Requested Reimbursement (see instructions) .....8a.	\$	8b. \$
9. Total Reimbursement. Line 8a plus line 8b .....		9. \$

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.

Third Party Designee: Check this box if you want to allow another person to discuss this return with Maine Revenue Services

Designee's Name

Phone #

Email

Applicant (or business owner) signature: **DECLARATION(S) UNDER THE PENALTIES OF PERJURY.** I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Applicant (or business officer) Signature and date

Phone #

Email

Preparer  
Signature

Phone #

Date

Preparer ID Number



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

REVISED 7/2021

2021

CONSOLIDATION SCHEDULE  
(Use whole dollars)



99

Form 800 (page 2)

\*1510701\*

A Municipal Code		B Original Cost	C Assessed Value	D Property Tax Rate (mills)	E Tentative Requested Reimbursement
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2019	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]

Column B

Column C

Column E

1. PAGE TOTAL ..... \$

[ ]

[ ]

[ ]

For those with property in ten or more municipalities, an Excel spreadsheet version of the consolidation schedule may be downloaded from the MRS website at: [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs) Please return completed spreadsheet electronically to [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov).

**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 assessor establishes 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> Property Description	<b>B.</b> State of Origin (if acquired used)	<b>C.*</b> Number of Years Claimed	<b>D.</b> Date Placed in Service (month/year)	<b>E.</b> Original Cost	<b>F.</b> Assessed Value <b>(To be completed by 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. Property Description	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Date Placed in Service (month/year)	E. Original Cost	F. Assessed Value (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. _____	_____	_____	____/____	_____	_____
<b>TOTALS</b>				\$ _____	\$ _____

(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

**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.

<b>A.</b>	<b>B.</b>	<b>C.*</b>	<b>D.</b>	<b>E.</b>	<b>F.</b>
Property Description Category	State of Origin (if acquired used)	Number of Years Claimed	Original Assessment Year(s)	Original Cost	Assessed Value <b>(To be completed by local tax assessor.)</b>
1. Machinery & Equipment .....	_____	13	_____	\$ _____	\$ _____
2. Furniture .....	_____	13	_____	_____	_____
3. Other.....	_____	13	_____	_____	_____
4. TOTALS (for columns E & F, add lines 1, 2, and 3).....				_____	_____
5. Value Limitation .....					.75
6. Allowable Assessed Value (in column F, multiply line 4 by line 5).....					_____
7. Machinery & Equipment .....	_____	14	_____	_____	_____
8. Furniture .....	_____	14	_____	_____	_____
9. Other.....	_____	14	_____	_____	_____
10. TOTALS (for columns E & F, add lines 7, 8 and 9).....				_____	_____
11. Value Limitation .....					.70
12. Allowable Assessed Value (in column F, multiply line 10 by line 11) .....					_____
13. Machinery & Equipment .....	_____	15	_____	_____	_____
14. Furniture .....	_____	15	_____	_____	_____
15. Other .....	_____	15	_____	_____	_____
16. TOTALS (for columns E & F, add lines 13, 14 and 15) .....				_____	_____
17. Value Limitation .....					.65
18. Allowable Assessed Value (in column F, multiply line 16 by line 17) .....					_____

\* 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. Property Description Category	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Original Assessment Year(s)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
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) .....					_____
<hr/>					
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) .....					_____
<hr/>					
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