



STATE OF MAINE  
MAINE REVENUE SERVICES  
PO BOX 1060  
AUGUSTA ME 04332-1060

Letter ID: L0000181722  
Letter Date: December 09, 2022  
TAXPAYER ASSISTANCE: (207) 624-9784  
V/TTY 7-1-1

Account ID: Sales and Use Tax  
1007-1868

JANIS ELSEMORE  
UNIVERSITY OF MAINE SYSTEM  
65 TEXAS AVE  
BANGOR ME 04401-4324

## RESALE CERTIFICATE

Enclosed is the Resale Certificate for your Sales and Use Tax account. This certificate allows you to make purchases for resale without paying sales tax on such purchases and must be provided to your vendor to support a claim that a purchase is exempt for resale.

### DO NOT WRITE ON THIS ORIGINAL FORM

Retain this copy as an original in your files. Make copies of this original certificate, fill in the appropriate data and provide it to the vendors from whom you make purchases for resale.

This certificate is valid only for the period indicated on this certificate.

Prior to the expiration of this certificate, Maine Revenue Services will automatically renew and reissue a new resale certificate for the next period if:

- Your account is active; and
- You have reported \$3000 or more in gross sales during the previous 12 months

You can now access your account information as well as electronic copies of your certificates and letters on the Maine Tax Portal at [revenue.maine.gov](http://revenue.maine.gov).

If you cease doing business, this certificate is void and must be returned to Maine Revenue Services. Use of a resale certificate to make purchases not intended for resale is a criminal offense. If you have questions regarding this document, please call (207) 624-9693.

Go Paperless - Visit the Maine Tax Portal at [revenue.maine.gov](http://revenue.maine.gov) to file and pay today.

# Resale Certificate

## This Certificate is issued to UNIVERSITY OF MAINE SYSTEM

UNIVERSITY OF MAINE SYSTEM  
5703 ALUMNI HALL STE 101  
ORONO ME 04469-5703

Certificate Number: 0017937  
Date Effective: December 08, 2022  
Valid Through: December 31, 2027  
Business Description: Other Prepared Food

This is to certify that the above named business is authorized to purchase during the period indicated on this certificate: (1) tangible personal property to be resold in the form of tangible personal property, or (2) a taxable service to be resold as the same taxable service. **This certificate cannot be reassigned or transferred and can only be used by the above business or its authorized employees. This certificate is void if the business has ceased operating or if the certificate has been altered.**

I understand that if the items purchased for resale are not resold but are instead used by the purchaser for its own purpose, the purchaser will be held liable for Use Tax.

Purchase Description:

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Presented to: (Insert name of seller)

Date:

Presented By: (Purchaser)

Date:

**\*This certificate is non-transferable and must be returned to Maine Revenue Services when operations cease.\***

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