



**Maine Revenue Services
Renewable Chemicals Tax Credit
Affidavit of Third-Party Testing
36 M.R.S. § 5219-XX & MRS Rule 818**

36 M.R.S. § 5219-XX(1)(C) requires that the renewable chemicals used to calculate the Maine Renewable Chemicals Tax Credit must contain a biobased content of at least 95%.

MRS Rule 818 requires that the taxpayer claiming the credit provide documentation to establish the percentage of biobased content for each type of renewable chemical produced by the taxpayer in Maine during the tax year. The percentage of biobased content must be determined via annual testing by an independent third-party contractor. The contractor must test a representative sample of each type of renewable chemical produced by the taxpayer in Maine during the tax year. Rule 818 requires that the taxpayer obtain an affidavit from the contractor to certify the accuracy of the percentage of the biobased content. The contractor must not be: a) a member of an “affiliated group,” as defined by 36 M.R.S. §5102(1-B), of which the taxpayer is a member; or b) a member, or a business of which a principal owner is a member, of the taxpayer’s immediate family. A member of the taxpayer’s immediate family consists of the taxpayer’s spouse, son, daughter, mother, father, brother, and sister.

Taxpayer instructions: Complete Part I below and submit to the third-party contractor to complete Part II. Attach a copy of the completed and signed affidavit to the tax return on which you are claiming the Renewable Chemicals Tax Credit. Keep the original signed copy of the affidavit in your files for future reference.

Third-party contractor instructions: Complete Part II below. Complete line 11 based on the testing of representative samples of each type of renewable chemical produced by the taxpayer in Maine during the tax year.

Part I (To be completed by the taxpayer)

1. Taxpayer name as it appears on the tax return: _____
2. Taxpayer identification number (EIN, SSN): _____
3. Tax year: _____
4. Business manufacturing location: _____
5. Renewable chemicals produced in Maine during the tax year (list each type separately). If necessary, attach a sheet to list additional renewable chemicals. The percentage must be expressed as a decimal rounded to the hundredth decimal place (e.g., 45.67%).

<u>Renewable Chemicals Description</u>	<u>Pounds Produced</u>	<u>Biobased Content %</u>
a. _____	_____	____ . ____ %
b. _____	_____	____ . ____ %
c. _____	_____	____ . ____ %

Note: Once Part I is completed, give Affidavit to the third-party contractor to complete Part II on page 2.

Part II (To be completed by third-party contractor)

6. Third-party contractor name: _____
7. Third-party contractor contact information: _____
- a. Name of employee who conducted the testing: _____
- b. Title: _____
- c. Telephone number: _____
- d. Email address: _____
8. Is third-party contractor:
- a. A member of an "affiliated group," as defined by 36 M.R.S. §5102(1-B), of which the taxpayer is a member? Yes No
- b. A member, or a business of which a principal owner is a member of the taxpayer's immediate family? Yes No
9. Date testing conducted of renewable chemicals listed in line 5 above: _____
10. Did you use the ASTM International D6866 standard test method? Yes No
11. Percentage of biobased content of renewable chemicals listed in line 5 above. If necessary, attach a sheet to list additional renewable chemicals. The percentage must be expressed as a decimal rounded to the hundredth decimal place (e.g., 45.67%).

Renewable Chemicals (list in same order as listed in line 5 above)	Biobased Content % Per Test
a. _____	____ . ____ %
b. _____	____ . ____ %
c. _____	____ . ____ %

You must sign below. The Affidavit is not complete unless signed and dated by third-party contractor.

Under penalties of perjury, I, the employee of the third-party contractor who conducted the testing of the renewable chemicals listed in Part I, declare that the information provided by me in Part II of this Affidavit is true, correct, and complete.

Signature of Third-Party Employee Performing the Testing

Date