

MAINE STATE LEGISLATURE

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GOVERNOR

STATE OF MAINE
OFFICE OF TAX POLICY
MAINE REVENUE SERVICES
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

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COMMISSIONER

MAINE REVENUE SERVICES
OFFICE OF TAX POLICY

MICHAEL J. ALLEN
ASSOCIATE COMMISSIONER

October 1, 2015

Senate President Thibodeau
Speaker of the House Eves
Members of the 127th Maine Legislature:

Pursuant to 5 M.R.S.A. §13070-J, Maine Revenue Services is required to submit a report to the Legislature identifying the revenue foregone as the result of the Jobs and Investment Tax Credit (“JITC”), the Research Expense Tax Credit (“R&D”), the Seed Capital Investment Tax Credit, the Shipbuilding Facility Credit, the Credit for Maine Fishery Infrastructure Investment, and public funds spent on the Business Equipment Tax Reimbursement (“BETR”) program. Attached are four reports that provide you with this information.

The first attachment shows the number of individual and corporate JITC, R&D, and Seed Capital credits for tax year 2013, as well as the value of those credits. Tax year 2013 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits. No taxpayer took advantage of the Credit for Maine Fishery Infrastructure Investment in tax year 2013.

The second attachment explains the Shipbuilding Facility credit. As required by statute, the report provides information on the level of employment, yearly investment and the cumulative amount of investment. Since the inception of the credit, the level of employment has been such that the annual cost to the state treasury has been at least \$3 million per year.

The third attachment is a list of BETR recipients. For purposes of this report, businesses that filed for reimbursement during the fiscal year ending June 30, 2015 are listed. Recipients filed between August 1, 2014 and December 31, 2014 for eligible property taxes paid during calendar year 2013. For that period the state reimbursed \$33,266,266 to 1,414 companies.

Public Law 2009, chapter 337 (LD 1468) amended the definition of “economic development incentive” in §13070-J to include not only the incentives listed above, but “federal and state statutorily defined programs that receive state funds, dedicated revenue funds and tax expenditures as defined by §1666 whose purposes are to create, attract or retain business entities related to business development in the State.” The additional incentives identified in this new law can be found in the Maine State Tax Expenditure Report 2016 – 2017 prepared for the Joint Standing Committee on Taxation.

If you have any questions on this report, please do not hesitate to contact me.

Sincerely

Michael J. Allen

Jobs and Investment Tax Credit

The Jobs and Investment Tax Credit provides a credit of 10% of the investment of at least \$5,000,000 in personal property that creates at least 100 new jobs within two years of the investment. Retail facilities are excluded from taking the credit. The JITC used in any one year is limited to the lesser of \$500,000 or the tax liability of the taxpayer. Any unused credit may be carried forward for up to six years for a maximum credit claimed of \$3,500,000. For tax years beginning on or after January 1, 2016, the jobs and investment tax credit is repealed except that unused credit amounts may be utilized to the fullest extent allowed by the carryforward provisions for the credit.

Research Expense Tax Credit

The Research Expense Tax Credit provides a credit equal to the sum of 5% of the excess of qualified research expenses over the average research expenses of the prior three years, and 7.5% of the basic research payments to educational institutions and certain research organizations. The credit is limited to 100% of the first \$25,000 of tax liability and 75% of the tax liability over \$25,000. Any unused credit may be carried forward for up to fifteen years.

Seed Capital Investment Tax Credit

The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate to eligible investors. For certificates issued prior to January 1, 2012, the amount of the credit is equal to 40% of the certified investment amount or 60% of the certified investment amount if the eligible Maine business is located in a high unemployment rate area. The timing for claiming the credit is 25% in the taxable year the investment is made and 25% per year must be taken in each of the next three taxable years. Public Law 2011, chapter 454, which applies to investments made on or after January 1, 2012, increases the credit percentage to 60% regardless of the unemployment rate, creates a 50% refundable credit for private venture capital funds, and loosens ownership limitations for eligible investments. For investments made on or after January 1, 2014, the amount of the credit is 50% of the eligible investment.

Maine Fishery Infrastructure Tax Credit

Taxpayers are eligible for a tax credit totaling 50% of cash actually invested in or contributed to an eligible public fishery infrastructure project in any calendar year. Eligible projects must be certified by the Department of Inland Fisheries and Wildlife, which is required to adopt rules for determination of eligibility. Tax certificates may be issued for up to \$5,000,000 per project. Credits must be taken in increments of 25% over 4 years, are nonrefundable, and may not exceed 50% of the total tax imposed on the investor for the taxable year before application of the credit. Unused credits may be carried forward for up to 15 years.

Business Property Tax Reimbursement

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite

direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement of 100% of taxes paid is limited to 12 years. After 12 years, the reimbursement percentage declines until reaching 50% in year 18. The 50% reimbursement rate remains in effect for the remaining life of the property. Taxpayers using the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. The BETR reimbursement was 90% of eligible taxes in FY06, FY10, FY11 and FY14. The BETR reimbursement is 80% of eligible taxes in FY15. Property located in retail sales facilities exceeding 100,000 square feet and first placed into service after April 1, 2006 is ineligible for BETR. Property placed in service in Maine that is first subject to property tax on or after April 1, 2008 is eligible for the Business Equipment Tax Exemption ("BETE") program. The BETE program exempts all eligible non-retail equipment from property tax. Retail property remains eligible for BETR reimbursement.

Attachment #1
TAX CREDITS – 2013 TAX YEAR

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	\$0	0	< \$20,000	*	\$425,014	22
<u>Individual Returns</u>	<u>\$0</u>	<u>0</u>	<u>\$1,465,841</u>	<u>182</u>	<u>\$128,491</u>	<u>61</u>
Total	\$0	0	≈ \$1,485,000	182	\$553,505	83

* denotes fewer than 10 returns

Source: 2013 Maui Individual, Franchise, and Corporate Income Tax Returns

Attachment #2
MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2014
 How the Program Works

A credit against withholding taxes otherwise due is allowed for up to \$3,500,000 each year for as many as 20 years if an employer:

- 1) Owns, operates or proposes to build a shipbuilding facility in Maine;
- 2) Proposes to make at least a \$200,000,000 investment in a shipbuilding facility in Maine;
- 3) Employs at least 3,500 full-time Maine employees covered by health insurance and a retirement plan; and
- 4) Does not qualify for the Maine Employment Tax Increment Financing program (36 MRSA § 6751) at the time of application for the shipbuilding facility credit.

The Commissioner of Economic and Community Development must certify the applicant as eligible.

The base amount of the yearly credit is \$3,000,000, with a bonus of up to \$500,000 for employee levels above the threshold amount of 5,000. Until January 1, 2003, no credit was allowed if the employment level dropped below 5,000. After that date, no credit is allowed if the employment level drops below 3,500, with a reduced credit available if employment level is between 3,500 and 5,000.

The cumulative credit amount may not exceed \$60,000,000. No credit is allowed after the year in which a qualified applicant has launched its 30th qualified ship. A qualified ship is one that is launched after 1998 and was constructed at the facility in which the qualified \$200,000,000 investment is made. The credit ends December 31, 2018.

Shipbuilding Facility Credit – Summary of Activity, 1997 – 2014

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Level of Employment	7,547	7,672	7,688	7,346	6,901
Yearly Investment	\$4,068,973	\$41,842,486	\$77,338,660	\$94,309,402	\$25,630,123
Total Investment	\$4,068,973	\$45,911,459	\$123,250,120	\$217,559,522	\$243,189,646
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Level of Employment	6,562	6,645	6,557	5,828	5,546
Yearly Investment	\$3,504,876	\$138,399	\$956,483	\$1,625,075	\$2,586,224
Total Investment	\$246,694,522	\$246,832,922	\$247,789,405	\$249,414,481	\$252,000,705

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Level of Employment	5,775	5,812	5,529	5,401	5,173
Yearly Investment	\$7,086,492	\$41,380,031	\$11,063,102	\$6,249,698	\$15,304,793
Total Investment	\$259,087,198	\$300,467,229	\$311,630,331	\$317,780,029	\$333,084,822

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Level of Employment	5,019	5,133	5,323
Yearly Investment	\$5,905,257	\$19,511,949	\$30,519,276
Total Investment	\$338,990,079	\$358,502,028	\$389,021,304

Attachment #3
BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY15

Business Equipment Tax Reimbursement - - FY15 for Property Taxes Paid in CY13

Business Name	City/Town	State	Refund
VERSO PAPER LLC	MEMPHIS	TN	2,464,498
BATH IRON WORKS CORP	BATH	ME	2,346,042
S D WARREN CO	SKOWHEGAN	ME	1,632,534
NATIONAL SEMICONDUCTOR CORP	DALLAS	TX	1,264,878
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,169,350
HANNAFORD BROS CO, LLC	SALISBURY	NC	1,075,110
GNP WEST, INC	PORTSMOUTH	NH	831,240
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	773,132
TAMBRANDS INC	CINCINNATI	OH	675,177
MADISON PAPER INDUSTRIES	MADISON	ME	651,661
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	640,740
MCCAIN FOODS USA, INC	LISLE	IL	623,191
WAL MART STORES EAST LP	BENTONVILLE	AR	573,313
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	504,094
LL BEAN INC.	FREEMPORT	ME	490,518
INTERSTATE BAKERIES CORPORATION	KANSAS CITY	MO	434,880
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	423,011
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	372,397
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	355,225
DRAGON PRODUCTS CO LLC	S PORTLAND	ME	345,849
BARBER FOODS	PORTLAND	ME	317,509
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	316,115
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	285,525
VERSO BUCKSPORT POWER LLC	BUCKSPORT	ME	228,966
TD BANK NA	PORTLAND	ME	227,382
UNITED TECHNOLOGIES CORP	FARMINGTON	CT	226,529
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	225,608
WOODLAND PULP LLC	MONTREAL	QC	225,295
THE DINGLEY PRESS INC	LISBON	ME	210,392
IRVING OIL MARKETING INC	PORTSMOUTH	NH	206,367
TRUE TEXTILES INC	GUILFORD	ME	184,703
UNITED RENTALS NORTH AMERICA INC	SCOTTSDALE	AZ	181,640
ELMET TECHNOLOGIES INC	LEWISTON	ME	178,447
UNUM GROUP	CHATTANOOGA	TN	177,877
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	161,122
HUBER ENGINEERED WOODS LLC	EASTON	ME	157,984
BANGOR RACEWAY	WYOMISSING	PA	149,352
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	142,275
RITE AID OF MAINE INC	CAMP HILL	PA	140,394
HUHTAMAKI INC	DESOTO	KS	137,494
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	136,258
C N BROWN COMPANY	SOUTH PARIS	ME	135,972
SUNBELT RENTALS INC	FORT MILL	SC	122,175
OAKHURST DAIRY	PORTLAND	ME	121,398
CORNING INC	CORNING	NY	115,947
EVONIK CYRO LLC	PARSIPPANY	NJ	111,463
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	107,456
AMERICARB INC	ROSWELL	GA	104,121
RENT A CENTER EAST INC	PLANO	TX	100,564

Business Name	City/Town	State	Refund
DEAD RIVER CO	BANGOR	ME	100,331
LEPAGE BAKERIES CEDAR STREET LLC	AUBURN	ME	94,844
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	92,210
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	85,305
PIONEER PLASTICS CORPORATION	AUBURN	ME	84,302
HOME DEPOT USA INC	ATLANTA	GA	82,579
J & S OIL CO INC	MANCHESTER	ME	81,177
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	78,053
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	76,847
OSTERMAN PROPANE LLC	BRUNSWICK	ME	75,493
FULGHUM FIBRES INC	AUGUSTA	GA	75,263
SOMIC AMERICA INC	WYTHEVILLE	VA	75,219
ORTHOPAEDIC ASSOCIATES OF PORTLAND PA F/K/A/ORTHOPAEDIC ASSOCIATES PA	PORTLAND	ME	74,962
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	74,926
LOWES HOME CENTERS LLC	MOORESVILLE	NC	74,370
INTERMED PA	SOUTH PORTLAND	ME	74,275
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	74,228
CVS STATE CAPITAL LLC	WOONSOCKET	RI	72,466
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	72,100
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	72,082
HEARST ARGYLE PROPERTIES	AUBURN	ME	69,522
CASCADES AUBURN FIBER INC	AUBURN	ME	66,452
INTERNATIONAL PAPER CO	MEMPHIS	TN	64,013
SPECIALTY MINERALS INC	NEW YORK	NY	62,585
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	62,169
BACKYARD FARMS LLC	PORTLAND	ME	61,827
FMC CORP & COMB GRP	PHILADELPHIA	PA	61,676
HANCOCK LUMBER CO INC	CASCO	ME	61,607
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	60,002
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	58,978
PIKE INDUSTRIES INC	BELMONT	NH	57,912
SPRAGUE OPERATING RESOURCES LLC	STAMFORD	CT	56,712
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	55,687
LEWISTON DAILY SUN	LEWISTON	ME	55,531
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	55,274
WALGREEN EASTERN CO INC	DEERFIELD	IL	54,733
KENNEBEC LUMBER CO	SOLOM	ME	54,580
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	54,504
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	52,966
B&G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	51,861
GENERAL DYNAMICS-OTS INC	ST PETERSBURG	FL	51,471
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	50,651
CAMDEN NATIONAL BANK	CAMDEN	ME	50,233
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	48,587
CTME LLC	WICHITA	KS	48,585
SEARS ROEBUCK AND CO	HOFFMAN ESTATES	IL	48,070
H P HOOD LLC	PORTLAND	ME	47,719
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	47,032
KENNEBEC SAVINGS BANK	AUGUSTA	ME	46,668
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	46,347
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	46,314
V I P INC	LEWISTON	ME	46,112
FAMILY DOLLAR INC	CHARLOTTE	NC	45,290
ZYACORP ENTERTAINMENT I LLC	MANCHESTER	NH	44,651

Business Name	City/Town	State	Refund
ALLTRISTA PLASTICS LLC	GREER	SC	43,638
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	43,093
UTC FIRE & SECURITY AMERICAS CORPOR	LINCOLNTON	NC	42,519
AVX TANTALUM	BIDDEFORD	ME	42,185
NORWAY SAVINGS BANK	NORWAY	ME	41,925
RYDER TRUCK RENTAL INC & AFFL	MIAMI FLORIDA	FL	41,864
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	41,425
MAINE TRAILER INC.	HAMPDEN	ME	41,405
BANK OF AMERICA NA	HIGHLANDS RANCH	CO	41,057
IDEXX OPERATIONS INC	WESTBROOK	ME	40,702
SIGCO INC	PORTLAND	ME	40,695
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	40,156
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	40,137
FUNTOWN SPLASHTOWN USA INC	SACO	ME	39,750
BANK OF MAINE THE	GARDINER	ME	38,854
R H FOSTER ENERGY LLC	HAMPDEN	ME	38,358
LONZA ROCKLAND,INC	ROCKLAND	ME	37,314
TIM HORTONS USA INC	DUBLIN	OH	37,234
PINE STATE TRADING CO	GARDINER	ME	36,840
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	35,827
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	35,506
IRVING TANNING COMPANY	HARTLAND	ME	35,406
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	34,834
SAVAGE SERVICES CORPORATION	MIDVALE	UT	34,795
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	34,783
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	34,494
LOUIS PARADIS INC	PORTLAND	ME	34,352
PINE TREE WASTE SYSTEM INC	RUTLAND	VT	32,677
STRATTON LUMBER INC	STRATTON	ME	32,323
MAINE EYE CENTER PA	PORTLAND	ME	32,297
R J GRONDIN & SONS	GORHAM	ME	32,265
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	31,580
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	31,206
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	31,124
IRWIN INDUSTRIAL TOOL CO.	FREEPORT	IL	30,823
XEROX CORP & SUBS	NORWALK	CT	29,775
CUMBERLAND FARMS INC	FRAMINGHAM	MA	29,769
GLOBAL MONTELLO GROUP LLC	WALTHAM	MA	29,705
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	29,318
FOREVER 21 RETAIL INC	LOS ANGELES	CA	29,284
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	29,222
IDEXX LAB INC	WESTBROOK	ME	28,944
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	28,896
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	28,880
DOLLAR TREE STORES INC	CHESAPEAKE	VA	28,816
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	28,682
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	28,487
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	28,062
LABREES BAKERY INC	OLD TOWN	ME	28,044
RJF MORIN BRICK LLC	AUBURN	ME	27,552
POTTLES TRANSPORTATION LLC	BANGOR	ME	27,550
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	27,514
IMERYS KAOLIN INC	ROSWELL	GA	27,305
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	27,075

Business Name	City/Town	State	Refund
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	26,919
MBNA MARKETING SYSTEMS INC	BELFAST	ME	26,727
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	26,224
GENEST CONCRETE WORKS INC.	SANFORD	ME	26,204
BJ S ME OPERATING CORP	CONCORD	NH	26,133
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	25,712
ROBBINS LUMBER INC	SEARSMONT	ME	25,658
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	25,350
SAMOROCK LLC	PORTSMOUTH	NH	24,847
RUMFORD COGENERATION CO LP	MIAMISBURG	OH	24,504
FIVE COUNTY CREDIT UNION	BATH	ME	24,418
RICH TOOL & DIE CO	SCARBOROUGH	ME	24,307
JIM BEAM BRANDS CO	DEERFIELD	IL	24,052
WISE BUSINESS FORMS INC	ALPHARETTA	GA	23,974
VOLK PACKAGING CORP	BIDDEFORD	ME	23,964
JASPER WYMAN & SON INC	MILBRIDGE	ME	23,819
MAINE MEDICAL PARTNERS	PORTLAND	ME	23,724
BEST BUY STORES LP	RICHFIELD	MN	23,435
ROMAD COMPANY	WATERVILLE	ME	23,282
TARGET STORES	MINNEAPOLIS	MN	22,898
BELL ENTERPRISES INC	CALAIS	ME	22,665
K-MART CORP & CONSOLIDATED SUBS	HOFFMAN ESTATES	IL	22,606
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	22,577
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	22,539
KTB HOSPITALITY LLC	YARMOUTH	ME	22,378
SML LABELS MAINE INC	LEWISTON	ME	22,054
OSC SPORTS INC	WESTBROOK	ME	21,988
NORTHEAST AIRMOTIVE	PORTLAND	ME	21,914
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	21,730
DICKS SPORTING GOODS	CORAOPOLIS	PA	21,659
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	21,402
KEY EQUIPMENT FINANCE INC	ALBANY	NY	20,811
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	20,697
HAMILTON COMPANY LLC	NORWAY	ME	20,538
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	20,376
CONIFER IND INC	NEW GLOUCESTER	ME	20,304
CAPITAL PIZZA HUTS INC	WICHITA	KS	20,291
H O BOUCHARD INC	HAMPDEN	ME	20,170
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	20,166
AUTO EUROPE LLC	PORTLAND	ME	19,991
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	19,900
BROCKWAY SMITH COMPANY	ANDOVER	MA	19,789
NRF DISTRIBUTORS INC	AUGUSTA	ME	19,659
SARGENT CORPORATION	STILLWATER	ME	19,589
HUSSEY SEATING COMPANY	NO BERWICK	ME	19,587
WEX INC	SOUTH PORTLAND	ME	19,515
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	19,345
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	19,336
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	19,223
MAINE PARTS & MACHINE INC	PORTLAND	ME	18,897
PENOBSCOT YACHT CLUB	BANGOR	ME	18,773
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	18,734
DUCKTRAP RIVER OF MAINE LLC	BELFAST	ME	18,707
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	18,698

Business Name	City/Town	State	Refund
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	18,549
L P POIRIER & SON INC	LEWISTON	ME	18,392
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	18,250
ULTA SALON COSMETICS & FRAGRANCE IN	BOLINGBROOK	IL	17,926
CANTEEN SERVICE CO	BANGOR	ME	17,821
GORHAM SAVINGS BANK	GORHAM	ME	17,814
LIMINGTON LUMBER CO	EAST BALDWIN	ME	17,574
SYSTEM LOGISTICS CORP	LEWISTON	ME	17,443
D & L MANAGEMENT CO	OGUNQUIT	ME	17,196
UNITED PARCEL SERVICE INC	ATLANTA	GA	17,058
HAMMOND LUMBER CO	BELGRADE	ME	16,938
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	16,828
PNC EQUIPMENT FINANCE LLC	PITTSBURGH	PA	16,788
MATT T LLC	NEW GLOUCESTER	ME	16,733
NORTHEAST BANK	LEWISTON	ME	16,726
LEPAGE BAKERIES PARK STREET LLC	AUBURN	ME	16,656
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	16,580
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	16,570
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	16,556
H&D ENTERPRISES LLC	HOULTON	ME	16,418
REED & REED INC	WOOLWICH	ME	16,346
RC MANAGEMENT LLC	GARDINER	ME	16,321
HELICAL SOLUTIONS LLC	GORHAM	ME	16,312
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	16,119
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	15,848
FRANKLIN SAVINGS BANK	FARMINGTON	ME	15,847
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	15,520
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	15,422
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	15,385
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	15,382
MOODYS COLLISION CENTERS INC	GORHAM	ME	15,359
BA LEASING & CAPITAL LLC	TUCKER	GA	15,189
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	15,073
PVH CORP	NEW YORK	NY	14,872
CSI LEASING INC	ST LOUIS	MO	14,762
UNIVERSITY CREDIT UNION	ORONO	ME	14,601
LOHMANN ANIMAL HEALTH INTERNATIONALINC	WINSLOW	ME	14,519
GMRI INC.	ORLANDO	FL	14,406
GAP INC	SAN FRANCISCO	CA	14,287
BRUCE A MANZER INC	ANSON	ME	14,157
HOST INTERNATIONAL INC	BETHESDA	MD	13,988
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	13,987
TRADER JOES EAST INC	MONROVIA	CA	13,962
CLARIANT CORPORATION	CHARLOTTE	NC	13,906
TMM INC	YARMOUTH	ME	13,883
AGRICREDIT ACCEPTANCE LLC	JOHNSTON	IA	13,663
TYLER TECHNOLOGIES INC	PLANO	TX	13,526
INSIGHT HEALTH CORPORATION	MINNEAPOLIS	MN	13,521
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	13,446
RESTWEND LLC	AUGUSTA	ME	13,355
UNIFIRST CORPORATION	WILMINGTON	MA	13,278
MARITIME ENERGY	ROCKLAND	ME	13,204
NEMI PUBLISHING CO INC	FARMINGTON	ME	13,115
RIVERWATCH LLC	FALMOUTH	ME	13,049

Business Name	City/Town	State	Refund
DELORME PUBLISHING CO INC	YARMOUTH	ME	13,032
LUMBRA HARDWOODS INC	MILO	ME	12,819
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	12,493
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	12,469
MOOSEWOOD MILLWORKS LLC	ASHLAND	ME	12,402
SONOCO PRODUCTS CO	HARTSVILLE	SC	12,367
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	12,363
ODAT MACHINE INCORPORATED	GORHAM	ME	12,348
RED ROBIN INTERNATIONAL INC	GREENWOOD VILLAGE	CO	12,335
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	12,126
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	12,105
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	12,075
VERRILL & DANA LLP	PORTLAND	ME	12,066
CARROLS LLC	SYRACUSE	NY	11,870
PETSMART INC	PHOENIX	AZ	11,839
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	11,737
JOTUL NORTH AMERICA INC	GORHAM	ME	11,729
ADVANCE STORES COMPANY INC	ROANOKE	VA	11,694
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	11,690
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	11,654
PINELAND FARMS INC	PORTLAND	ME	11,580
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	11,385
ORION ROPEWORKS INC	WINSLOW	ME	11,335
KENNEBEC PHARMACY & HOME CARE LLC	AUGUSTA	ME	11,325
KASIMA LLC	MAHWAH	NJ	11,282
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	11,206
PST SERVICES INC.	SAN FRANCISCO	CA	11,093
IMMU CELL CORP	PORTLAND	ME	11,056
THE WOODLANDS CLUB	FALMOUTH	ME	11,007
OCTOBER CORPORATION	PORTLAND	ME	10,836
BOOKS A MILLION INC	BIRMINGHAM	AL	10,664
AMS LLC	BATH	ME	10,655
BEV INC	BANGOR	ME	10,632
PORTLAND REGENCY INC	PORTLAND	ME	10,623
SMITH & WESSON CORP	SPRINGFIELD	MA	10,585
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	10,516
CPRC RECYCLING LLC	SCARBOROUGH	ME	10,496
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	10,486
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	10,458
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	10,438
GRAVES SUPERMARKET INC	PORTLAND	ME	10,433
GEORGE C HALL & SONS INC	ROCKLAND	ME	10,418
TEM INC	BUXTON	ME	10,417
DAVINCI'S	LEWISTON	ME	10,317
DORKS R US	FREEMPORT	ME	10,280
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	10,225
BANGOR PUBLISHING CO	BANGOR	ME	10,069
DYSARTS SERVICE INC	BANGOR	ME	10,000
GOLD STAR CLEANERS INC	BREWER	ME	9,972
MB BARK LLC	SCARBOROUGH	ME	9,927
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	9,835
CUDDLEDOWN INC & SUBS	FREEMPORT	ME	9,814
PORTLAND COUNTRY CLUB	FALMOUTH	ME	9,701
ENCORE BOWLING INC	HALLOWELL	ME	9,661

Business Name	City/Town	State	Refund
HIGHLANDS FUEL DELIVERY LLC	PORTSMOUTH	NH	9,626
AFFILIATED LABORATORY	BANGOR	ME	9,600
PEOPLES CHOICE CREDIT UNION	SACO	ME	9,535
MAINE STATE CREDIT UNION	AUGUSTA	ME	9,503
NIKE RETAIL SERVICES INC	BEAVERTON	OR	9,473
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	9,467
BLD HOSPITALITY LLC	CLEVELAND	OH	9,360
PETRONINO CORP	LEWISTON	ME	9,309
J S MCCARTHY CO INC	AUGUSTA	ME	9,295
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	9,264
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	9,264
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	9,261
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	9,244
AGGREGATE RECYCLING CORP	ELIOT	ME	9,230
BATH & BODY WORKS LLC	COLUMBUS	OH	9,194
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	9,109
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	8,964
CLOVER MANOR INC	LEWISTON	ME	8,907
CASCO BAY EYECARE LLC	PORTLAND	ME	8,838
GOLDEN ANCHOR LLC	PORTSMOUTH	NH	8,818
BATH HOTEL LLC	FREEMPORT	ME	8,800
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	8,798
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	8,792
YALE CORDAGE INC	SACO	ME	8,677
MECHANICS SAVINGS BANK	AUBURN	ME	8,677
A E RETAIL WEST LLC	WARRENDALE	PA	8,671
NALCO COMPANY	NAPERVILLE	IL	8,669
VICTORIAS SECRET STORES LLC	COLUMBUS	OH	8,619
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	8,618
GARELICK FARMS LLC	FRANKLIN	MA	8,577
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	8,555
TIM DONUT US LIMITED INC	DUBLIN	OH	8,488
FRIENDLYS RESTAURANTS LLC	WILBRAHAM	MA	8,452
MAINELY TRUSSES	FAIRFIELD	ME	8,402
THE GAGE COMPANY	PORTLAND	ME	8,362
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	8,342
OFFICEMAX INCORPORATED	NAPERVILLE	IL	8,338
ENEFCO USA INC	AUBURN	ME	8,309
VIC FIRTH COMPANY	NORWELL	MA	8,226
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	8,222
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	8,220
MAINE YACHT CENTER LLC	PORTLAND	ME	8,216
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	8,150
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	FORT FAIRFIELD	ME	8,075
CPORT CREDIT UNION	PORTLAND	ME	8,062
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	8,056
PRENTISS & CARLISLE CO INC	BANGOR	ME	8,017
FIBER MATERIALS INC	PARMA	OH	8,015
SABRE CORP	SOUTH CASCO	ME	7,976
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	7,888
BRUNSWICK FAIRFIELD LLC	FREEMPORT	ME	7,867
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	7,770
CROWS NEST RESTAURANT & EVENT CTR	PRESQUE ISLE	ME	7,729
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	7,688

Business Name	City/Town	State	Refund
BURLINGTON COAT FACTORY OF ME LLC	BURLINGTON	NJ	7,673
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	7,660
MOOSE ALLEY OPERATIONS LLC	RANGELEY	ME	7,601
LEWISTON OPERATIONS LLC	LEWISTON	ME	7,565
SILVEX INC	WESTBROOK	ME	7,553
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	7,463
GNP EAST, INC	PORTSMOUTH	NH	7,416
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	7,393
MAINE & NOBLE LLC	BRUNSWICK	ME	7,375
STEEL SERVICE CENTER	LEWISTON	ME	7,323
ENDODONTIC ASSOC PA	PORTLAND	ME	7,321
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	7,295
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	7,252
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	7,237
BERLIN CITY OF PORTLAND INC FKA MAINE MALL TOYOTA LEXUS INC	PORTLAND	ME	7,211
EJ CARRIER INC	JACKMAN	ME	7,150
ROBINSON LUMBER CO	FORT KENT	ME	7,104
BABINEAU LOGGING	WEST ENFIELD	ME	7,040
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	7,002
CURRAN BEANSPROUT CO	SACO	ME	6,994
CORINTH MARKET INC	CORINTH	ME	6,994
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	6,961
DYSARTS TRANSPORTATION INC	BANGOR	ME	6,902
CIANBRO CORPORATION	PITTSFIELD	ME	6,900
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	6,898
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	6,891
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	6,886
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	6,870
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,845
NEP SK INC	PRESQUE ISLE	ME	6,817
MAINE MEDIA WORKSHOPS	ROCKPORT	ME	6,765
KATAHDIN TRUST CO	HOULTON	ME	6,738
HOGAN TIRE INC	HOULTON	ME	6,736
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	6,727
BAKER NEWMAN & NOYES	PORTLAND	ME	6,727
WOODARD & CURRAN INC	PORTLAND	ME	6,699
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	6,697
VIKING INC	BELFAST	ME	6,656
ADAMAR-ASSOCIATES	LEWISTON	ME	6,652
EVERBANK COMMERCIAL FINANCE, INC	JACKSONVILLE	FL	6,650
GIFFORDS DAIRY INC	SKOWHEGAN	ME	6,548
CARRIER CHIPPING INC	SKOWHEGAN	ME	6,463
INSULSAFE TEXTILES INC	GREENE	ME	6,461
ABC SUPPLY CO INC	BELOIT	WI	6,438
BEGA INC	BANGOR	ME	6,437
AHI HOTEL LLC	FREEPORT	ME	6,425
VESSEL SERVICES INC	PORTLAND	ME	6,384
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	6,370
COASTAL INDUSTRIAL	SACO	ME	6,348
IRVING OIL TERMINALS INC	PORTSMOUTH	NH	6,341
COLLETES DONUT SHOPPE	LEWISTON	ME	6,328
CSP MOBILE PRODUCTIONS LLC	SACO	ME	6,288
KTI BIO FUELS INC	RUTLAND	VT	6,287
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	6,285

Business Name	City/Town	State	Refund
ROWE FORD SALES	WESTBROOK	ME	6,276
CRI SIL LLC	BIDDEFORD	ME	6,239
XANADU INC	MACHIAS	ME	6,193
NORTHEAST PUBLISHING CO	CARIBOU	ME	6,188
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	6,186
SAUNDERS MFG CO INC	READFIELD	ME	6,177
ROSEMARIE SHELINE DDS PA	AUBURN	ME	6,160
GREAT MAINE HOSPITALITY LLC	WESTPORT	MA	6,153
THE VICKERY COMPANY, LLC	YARMOUTH	ME	6,149
H C HAYNES INC	WINN	ME	6,133
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	6,131
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	6,127
SEAFAX INC & SUBS	PORTLAND	ME	6,085
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	6,084
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	6,082
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	6,045
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	6,040
THOS MOSER CABINET MAKERS INC	AUBURN	ME	5,939
DOVER PROPERTIES LLC	YARMOUTH	ME	5,913
OLDCASTLE PRECAST INC	ATLANTA	GA	5,884
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	5,858
COACH INC	NEW YORK	NY	5,856
R F CHAMBERLAND INC	SAINT AGATHA	ME	5,758
REENERGY LEWISTON LLC	LATHAM	NY	5,748
FABIAN OIL INC	OAKLAND	ME	5,747
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	5,734
TRUCHOICE FEDERAL CREDIT UNION	PORTLAND	ME	5,704
THORNTON CONSTRUCTION INC	MILFORD	ME	5,663
JAD FRANCHISES	DURHAM	ME	5,608
SHWS LLC	FREEPORT	ME	5,602
OAK GROVE REALTY LLC	PORTLAND	ME	5,593
DARLING'S INC	BREWER	ME	5,582
FARRIN BROS & SMITH INC	HARMONY	ME	5,569
RALPH LAUREN RETAIL INC	LYNDHURST	NJ	5,535
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	5,526
PRL SANFORD LLC	DOVER FOXCROFT	ME	5,513
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	5,509
DAVIS LONG TERM CARE GROUP INC	ROCKLAND	ME	5,500
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	5,481
GE CAPITAL COMMERCIAL INC F/K/A CITICORP LEASING INC	IRVING	TX	5,465
DEERE CREDIT INC & UNITARY AFFILIATES	MOLINE	IL	5,454
VAN EASTLAND LLC	SOUTH PORTLAND	ME	5,449
FLEWELLING FREDERIC N	CROUSEVILLE	ME	5,414
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	5,413
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	5,396
SEA DOG VENTURES INC	KENNEBUNK	ME	5,393
SPCY LLC	FREEPORT	ME	5,362
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	5,355
STC NEW ENGLAND LLC	AUGUSTA	ME	5,330
JONES & VINING INC & SUBS	BROCKTON	MA	5,271
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	5,259
SERVICE CORPORATION INTERNATIONAL	HOUSTON	TX	5,214
PARKER LUMBER CO	BRADFORD	ME	5,170
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	5,154

Business Name	City/Town	State	Refund
GRID IRON INC	MINOT	ME	5,146
LUXOTTICA RETAIL NORTH AMERICA INC.	MASON	OH	5,103
EATON CORPORATION	CLEVELAND	OH	5,067
LIBERTY MUTUAL INS CO	BOSTON	MA	5,065
JOHNS MANVILLE	DENVER	CO	5,055
GGP MAINE MALL LLC	CHICAGO	IL	5,054
RB PORTLAND LLC	COLUMBUS	OH	5,044
LAWRENCE BROS INC	BANGOR	ME	4,975
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	4,902
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	4,878
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	4,874
HARBOR HILL LLC	PORTLAND	ME	4,848
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	4,846
THOMASTON HOTEL LLC	FREEPORT	ME	4,827
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	4,822
FPM DONUT INC	AUBURN	ME	4,774
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	4,756
COMMUNITY CREDIT UNION	LEWISTON	ME	4,750
NORTHEAST ORAL & MAXILLOFACIAL SURGERY ASSOC PA	BANGOR	ME	4,735
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	4,714
XEROX BUSINESS SERVICES LLC	DALLAS	TX	4,692
HEARTLAND LEASING CORP OF MISSOURI	LAKESWOOD	CO	4,684
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	4,675
PALLET ONE OF MAINE INC	BARTOW	FL	4,650
FLINT ENTERPRISES INC	ROCKLAND	ME	4,639
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	4,630
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	4,626
S & M ENTERPRISES INC	ALLAGASH	ME	4,613
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	4,611
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	4,610
WOLF EYE ASSOCIATES PA	LEWISTON	ME	4,598
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	4,580
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	4,564
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	4,543
CONTOUR360 CORP	CORNISH	ME	4,541
DIRIGO PINES INN LLC	ORONO	ME	4,514
741-747 MAIN ST LEWISTON ASSOC LLC	LEWISTON	ME	4,484
HORIZONS LIVING AND REHAB CENTER IN	BRUNSWICK	ME	4,479
WISCASSET DENTAL LLC	WISCASSET	ME	4,479
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	4,459
YORK FORD SALES	HOULTON	ME	4,455
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	4,406
T W PAVING INC	LEWISTON	ME	4,395
DORKLAND TWO LLC	FREEPORT	ME	4,383
HASKO LLC	BANGOR	ME	4,378
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	4,326
J M HOLLISTER LLC	NEW ALBANY	OH	4,301
SYNERGENT	PORTLAND	ME	4,234
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	4,225
WEST STREET HOTEL LLC	PORTSMOUTH	NH	4,190
TRC ENVIRONMENTAL CORPORATION	WINDSOR	CT	4,176
CHIPOTLE MEXICAN GRILL OF COLORADO	DENVER	CO	4,174
HAMILTON MARINE INC	SEARSPORT	ME	4,172
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	4,164

Business Name	City/Town	State	Refund
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	4,152
PIERCE ATWOOD LLP	PORTLAND	ME	4,145
BLUE ROCK INDUSTRIES	WESTBROOK	ME	4,121
SUPERIOR CARRIERS INC	OAK BROOK	IL	4,117
BROWN GROUP RETAIL INC	SAINT LOUIS	MO	4,099
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	4,082
WRIGHT-PIERCE	TOPSHAM	ME	4,057
CHEST MEDICINE ASSOCIATES PA	SOUTH PORTLAND	ME	4,055
AUBURN MFG INC	MECHANIC FALLS	ME	4,052
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	4,034
MAINE RECYCLING CORP	LISBON FALLS	ME	4,015
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	4,013
MAINE MALL MOTORS	PORTLAND	ME	3,995
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	3,991
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	3,958
LAWRENCE E LAVY DMD PA	AUBURN	ME	3,950
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	3,921
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	3,915
HUGHES BROS INC	HAMPDEN	ME	3,881
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	3,858
AEROPOSTALE INC	LYNDHURST	NJ	3,857
KARDEX REMSTAR LLC	WESTBROOK	ME	3,852
LEADBRO LLC	BANGOR	ME	3,850
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	3,790
BREWER FEDERAL CREDIT UNION	BREWER	ME	3,778
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	3,763
PETER THERIAULT JR INC	DANFORTH	ME	3,754
CIVES CORP	ROSWELL	GA	3,749
WOODLANDS SENIOR LIVING OF BREWER L	WATERVILLE	ME	3,745
LISBON DONUTS INC	LEWISTON	ME	3,733
MMG INSURANCE CO	PRESQUE ISLE	ME	3,729
TCF NATIONAL BANK	WAYZATA	MN	3,726
SMITTYS CINEMA WINDHAM LLC	MERRIMAC	MA	3,726
RETINA CENTER OF MAINE LLC	PORTLAND	ME	3,701
ED PELLETIER & SONS INC	MADAWASKA	ME	3,651
R & M MARKET INC	HERMON	ME	3,647
CHAPMAN TRUCKING INC	AUBURN	ME	3,644
WADLEIGH FOOD SERVICES INC	GORHAM	ME	3,626
HAROLD MACQUINN INC	ELLSWORTH	ME	3,611
EMERSON CHEVROLET BUICK INC	AUBURN	ME	3,580
HARRY H MELCHER & SONS INC	BINGHAM	ME	3,571
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	3,566
C M ALMY & SON INC	GREENWICH	CT	3,560
FUNDY CONTRACTORS INC	CALAIS	ME	3,548
SEA DOG BREW PUB III LLC	PORTLAND	ME	3,531
JOKERS TWO INC	PORTLAND	ME	3,514
SEBASTICOOK FAMILY DOCTORS	PITTSFIELD	ME	3,510
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	3,486
ARAMARK EDUCATIONAL SERVICES, INC	PHILADELPHIA	PA	3,465
COUNTY YANKEE	HOULTON	ME	3,462
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	3,456
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	3,450
YORK MANUFACTURING INC	SANFORD	ME	3,448
BELL FARMS INC	LEWISTON	ME	3,440

Business Name	City/Town	State	Refund
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	3,440
ENERCON TECHNOLOGIES	GRAY	ME	3,434
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	3,426
E J JALBERT INC	FORT KENT	ME	3,423
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	3,418
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	3,417
QUINTEL IV LLC	PORTLAND	ME	3,415
WHITCO PROPERTIES INC	WESTBROOK	ME	3,372
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	3,371
CROWN CREDIT COMPANY	NEW BREMEN	OH	3,366
CANON SOLUTIONS AMERICA INC	BURLINGTON	NJ	3,354
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	3,329
DORR ALAN R	HERMON	ME	3,321
CASELLA RECYCLING LLC	RUTLAND	VT	3,315
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	3,313
HOMEGOODS INC	FRAMINGHAM	MA	3,309
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	3,292
ALLAGASH BREWING CO INC	PORTLAND	ME	3,286
PAUL G WHITE TILE CO INC	PORTLAND	ME	3,278
JOHN S SKVORAK JR DMD	WESTBROOK	ME	3,261
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	3,257
TIMBERLAND TRUCKING CO INC	MEDWAY	ME	3,253
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	3,242
EAGLE INDUSTRIES INC	HOLLIS CENTER	ME	3,225
MERLE LLOYD & SONS	ANSON	ME	3,218
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	3,210
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	3,204
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	3,181
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	3,156
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE P A	LEWISTON	ME	3,149
A PLUS RENTAL	SCARBOROUGH	ME	3,146
FORMTEK INC	WESTFIELD	MA	3,131
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	3,126
GARY M POMEROY LOGGING INC	HERMON	ME	3,110
MAINE COMMERCIAL TIRE INC	HERMON	ME	3,107
BRINKS INC	RICHMOND	VA	3,106
PACTIV LLC	LAKE FOREST	IL	3,080
WALPOLE WOODWORKERS INC	WALPOLE	MA	3,074
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	3,065
SUNGLASS HUT TRADING LLC	MASON	OH	3,049
J B & SON LOGGING INC	MADAWASKA	ME	3,048
THOMPSON TRUCKING INC	LINCOLN	ME	3,046
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	3,041
HUTTIG INC	CHESTERFIELD	MO	3,031
ROOPERS, INC	LEWISTON	ME	3,014
GUITAR CENTER STORES INC	WEST LAKE VILLAGE	CA	2,995
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	2,994
FAIRLAWN GOLF CLUB	POLAND	ME	2,979
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	2,973
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	2,959
CORNER STORE INC	DIXFIELD	ME	2,950
SEA ASIAN BISTRO INC	LEWISTON	ME	2,946
S M R T INC	PORTLAND	ME	2,941
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	2,935

Business Name	City/Town	State	Refund
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	2,917
HOYA OPTICAL LABS OF AMERICA INC	LEWISVILLE	TX	2,917
LARRY'S CAR WASH INC	SABATTUS	ME	2,913
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,907
SOUTH PORT MARINE LLC	S PORTLAND	ME	2,903
SIEMENS HEALTHCARE DIAGNOSTICS LLC	DOWNERS GROVE	IL	2,900
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	2,896
MERRILL LYNCH-PIERCE-FENNER & SMITH	CHARLOTTE	NC	2,886
HIL TECHNOLOGY INC	PORTLAND	ME	2,884
WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND	ME	2,883
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	2,875
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	2,855
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	2,816
VILLAGE CANDLE INC	WELLS	ME	2,813
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	2,798
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	2,798
GORHAM HEALTH CARE INC	LEWISTON	ME	2,755
ELDUR CORP.	BANGOR	ME	2,734
GOGGINS SUPERMARKET INC	RANDOLPH	ME	2,733
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	2,729
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	2,722
OPTOS INC	MARLBOROUGH	MA	2,718
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	2,714
JOSEPHS FIRESIDE STEAKHOUSE	WATERVILLE	ME	2,710
HEBERT BROS	MADAWASKA	ME	2,708
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	2,697
HARVEY INDUSTRIES INC	WALTHAM	MA	2,680
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	2,677
THE CHILDREN'S PLACE INC	SECAUCUS	NJ	2,666
AFFILIATED HEALTHCARE MANAGEMENT	BREWER	ME	2,660
BLUE HILL PETROLEUM LLC	BLUE HILL	ME	2,657
GIGUERE HOLDINGS INC	WESTBROOK	ME	2,653
IBM CREDIT LLC	SOUTHBURY	CT	2,646
LRI INC	LEWISTON	ME	2,646
D J CAMPBELL INC	DANFORTH	ME	2,644
NEOKRAFT SIGNS INC	LEWISTON	ME	2,640
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	2,616
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	2,602
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	2,595
NMHG FINANCIAL SERVICES INC	FT MYERS	FL	2,594
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	2,592
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	2,588
BELFAST CO-OPERATIVE INC	BELFAST	ME	2,582
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	2,581
JAGGER BROTHERS INC	SPRINGVALE	ME	2,578
M & B FARMS	WOODLAND	ME	2,578
SANDY RIVER II	PORTLAND	ME	2,577
WHITE OAK INC	SAINT FRANCIS	ME	2,575
CAM MFG INC	PRESQUE ISLE	ME	2,573
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	2,552
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	2,541
RIVERRIDGE ASSOCIATES	PORTLAND	ME	2,534
RAND DENTISTRY	BREWER	ME	2,519
HOMETOWN VETERINARY CARE PC	FAIRFIELD	ME	2,507

Business Name	City/Town	State	Refund
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	2,504
UNO OF BANGOR INC	WEST ROXBURY	MA	2,502
MERRILL ROAD ASSOCIATES	LEWISTON	ME	2,490
H M PAYSON & CO	PORTLAND	ME	2,488
NATANIS GOLF COURSE	VASSALBORO	ME	2,473
PHOENIX WELDING	PORTLAND	ME	2,467
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	2,467
CIT FINANCE LLC	LIVINGSTON	NJ	2,456
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	2,456
PLASTIC SURGERY CENTER PA	PORTLAND	ME	2,454
UNDER ARMOUR RETAIL OF MAINE LLC	BALTIMORE	MD	2,454
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	2,437
J S L INVESTMENTS LLC	PORTLAND	ME	2,423
ACME-MONACO CORP	PLAINVILLE	CT	2,407
BODYWORKS MGMT COMPANY	SACO	ME	2,405
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	2,389
A A MARINO INC	HOULTON	ME	2,381
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	2,368
SAMS ITALIAN FOODS INC	LEWISTON	ME	2,366
FUEL INC	LEWISTON	ME	2,352
PATTEN TOOL & ENGINEERING INC	KITTERY	ME	2,351
ISLAND BREWING, LLC	WINTHROP	ME	2,330
THE MAINE BUCKET CO INC	LEWISTON	ME	2,329
FRIGON DENNIS W	ROCKWOOD	ME	2,325
FEBVIR INC	MADISON	ME	2,322
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	2,299
APOTHECARY RX	LEWISTON	ME	2,286
BURRELLESLUCE LLC	FLORHAM PARK	NJ	2,286
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	2,279
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	2,278
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	2,267
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	2,253
RYNEL INC	WISCASSET	ME	2,252
BROWN DEVELOPMENTS LLC	HOULTON	ME	2,240
J'MIRAL U.S.	MADAWASKA	ME	2,235
CAPRICORN PRODUCTS LLC	PORTLAND	ME	2,202
CYR POTATO CORP	MADAWASKA	ME	2,202
LABRIE FARMS LLC	SAINT AGATHA	ME	2,191
SACO BAY ORTHOPAEDIC & SPORTS	SACO	ME	2,190
BROWN STEPHEN W	CLINTON	ME	2,190
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,183
MAC ACQUISITION LLC	SAN FRANCISCO	CA	2,171
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,159
R A MOORE CONSTRUCTION INC	WINDHAM	ME	2,157
ASML HOLDING US INC & SUBS	TEMPE	AZ	2,154
SCHEMENGEEES INC	LEWISTON	ME	2,148
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,148
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	2,147
GELCO CORPORATION	FORT MYERS	FL	2,137
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	2,134
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	2,132
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	2,121
KSW FCU	WATERVILLE	ME	2,121
BETTER BURGER INC	PORTLAND	ME	2,116

Business Name	City/Town	State	Refund
EDDIE BAUER LLC	BELLEVUE	WA	2,115
BRANN & ISAACSON LLP	LEWISTON	ME	2,090
C & B HOLDINGS INC	ROCKLAND	ME	2,086
SKOWHEGAN SAVINGS BANK	SKOWHEGAN	ME	2,072
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	2,070
RUDMAN & WINCHELL, LLC	BANGOR	ME	2,067
ARTEL INC	WESTBROOK	ME	2,057
OTTO FOOD SERVICES INC	SOUTH PORTLAND	ME	2,053
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	2,046
HILLHOUSE INC	BATH	ME	2,044
WORLD KITCHEN LLC	ROSEMONT	IL	2,022
NEPW LOGISTICS INC	MECHANIC FALLS	ME	2,019
EDEN STREET TRUST PARTNERSHIP	PORTSMOUTH	NH	2,016
BANGOR LETTER SHOP INC	BANGOR	ME	2,012
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	2,010
IMAGE INC	POLAND	ME	2,008
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	1,994
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	1,986
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,983
SELECT PHYSICAL THERAPY HOLDINGS IN	MECHANICSBURG	PA	1,974
CARIBOU EYECARE PA	CARIBOU	ME	1,966
THE MONTALVO CORPORATION	GORHAM	ME	1,960
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	1,955
COFFEE BY DESIGN INC	PORTLAND	ME	1,954
THE LANE GROUP	BREWER	ME	1,952
XL GOLF	BREWER	ME	1,944
PAPE SUBARU INC	SOUTH PORTLAND	ME	1,942
NICKERSON & O'DAY INC	BANGOR	ME	1,941
PITNEY BOWES INC	SHELTON	CT	1,934
LAUNDRY BASKET INC	BANGOR	ME	1,931
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	1,928
BUCK CONSTRUCTION CO INC	MAPLETON	ME	1,927
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	1,924
MULLIGANS ENTERPRISES LLC	MANCHESTER	ME	1,923
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	1,905
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	1,904
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	1,896
CEC ENTERTAINMENT INC	IRVING	TX	1,891
BRACKETT MACHINE INC	WESTBROOK	ME	1,886
COACTIV CAPITAL PARTNERS LLC	TORONTO	ON	1,886
W W GRAINGER INC & SUBS	LAKE FOREST	IL	1,884
ZALE DELAWARE INC	IRVING	TX	1,875
JEREMY H BURDEN DDS PA	BATH	ME	1,859
THIVIERGE RANDAL J	WEST ROCKPORT	ME	1,857
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	1,856
REGIS CORP	MINNEAPOLIS	MN	1,852
DSW SHOE WAREHOUSE INC	COLUMBUS	OH	1,841
CARAVAN BEADS INC	PORTLAND	ME	1,834
DIALYSIS CLINIC INC	NASHVILLE	TN	1,834
KEMPTON TOBEY & SON INC	PALERMO	ME	1,825
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	1,818
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	1,817
CELLARS OF MAINE	SOUTH CASCO	ME	1,809
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	1,794

Business Name	City/Town	State	Refund
ACADIA TRUST NA	PORTLAND	ME	1,790
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	1,782
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	1,778
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	1,777
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	1,741
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	1,738
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	1,734
FRENCH LOGGING INC	MADISON	ME	1,732
CUSHING JOHN P	READFIELD	ME	1,727
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,726
TRUE NORTH HOLDINGS LLC	AUBURN	ME	1,722
D C HOLDINGS INC	BRUNSWICK	ME	1,720
MOIR FARMS LLC	WOODLAND	ME	1,720
S H HOLDINGS INC	BRUNSWICK	ME	1,717
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	1,715
HOSPSERV INC	WALES	ME	1,687
MAINE SHELLFISH CO INC	ELLSWORTH	ME	1,686
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	1,678
KP MANAGEMENT INC	LEWISTON	ME	1,661
ACADIA HOME CARE	ORLANDO	FL	1,644
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,637
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	1,633
WING LI LUNG INC	PRESQUE ISLE	ME	1,632
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	1,627
SODEXHO AMERICA LLC	BUFFALO	NY	1,612
FORBES SCOTT S	GLENBURN	ME	1,606
MAINE ENERGY RECOVERY CO	SACO	ME	1,602
ORONO OPERATIONS LLC	ORONO	ME	1,598
SNIDER T & REMLEY J PTNRS	WINCHESTER	MA	1,597
OAKWOODS LUMBER INC	NO BERWICK	ME	1,585
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	1,583
BELFAST OPERATIONS LLC	BELFAST	ME	1,571
C P TECHNOLOGIES INC	SACO	ME	1,571
LIGHTHOUSE RADIO NETWORK INC	BANGOR	ME	1,568
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	1,538
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	1,537
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	1,533
COLLETES MONUMENTS INC	LEWISTON	ME	1,532
BEACON SALES CO INC	PEABODY	MA	1,522
CHAMBERLAND JAMES M	SAINT AGATHA	ME	1,515
SEYWERD MARJAN S	MANCHESTER	ME	1,503
DUKE INC	BRUNSWICK	ME	1,502
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	1,494
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	1,485
J WESTON WALCH PUBLISHER	PORTLAND	ME	1,485
FRED T LLC	NEW GLOUCESTER	ME	1,485
MAINE STANDARDS COMPANY LLC	CUMBERLAND FORESIDE	ME	1,477
HARTFORD INC	LEWISTON	ME	1,474
MOUNTAIN MACHINE WORKS	AUBURN	ME	1,465
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	1,462
WILLARD C DOYEN & SONS	MAPLETON	ME	1,462
TWEEN BRANDS INC	NEW ALBANY	OH	1,457
LEE CREDIT EXPRESS INC	AUBURN	ME	1,436
MARK'S INC	LISBON FALLS	ME	1,430

Business Name	City/Town	State	Refund
PINE POINT REALTY INC C/O SANDY RIVER HEALTH SYSTEM	PORTLAND	ME	1,422
AFFILIATED MATERIAL SERVICES	BANGOR	ME	1,421
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	1,416
FULL COURT PRESS INC	WESTBROOK	ME	1,414
CLOSE ENTERPRISES INC	PORTLAND	ME	1,414
FIVE STAR GRAPHICS INC	LEWISTON	ME	1,409
K & D MILLWORKS INC	WINDHAM	ME	1,405
MGT LOGGING INC	SAINT FRANCIS	ME	1,403
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	1,401
CHIEFS LLC	LEWISTON	ME	1,399
J T PROPERTIES	LINCOLN	ME	1,399
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	1,397
SUN CITY TANNING INC	PORTLAND	ME	1,395
COLDSTREAM LLC	VEAZIE	ME	1,394
AMOS P LAWRENCE AP LAWRENCE & DAUGHTER	SAINT ALBANS	ME	1,393
GORGEOUS GELATO LLC	PORTLAND	ME	1,389
PORTS AMERICA MAINE INC	CHANDLER	AZ	1,386
S E C INC	ROCKLAND	ME	1,381
MID COAST RECREATION CENTER INC	ROCKPORT	ME	1,369
FRANKLIN CHRYSLER INC	FARMINGTON	ME	1,368
TOTAL RENAL CARE INC	TACOMA	WA	1,362
ONEMAIN FINANCIAL INC	TAMPA	FL	1,355
MAINE-LY FOODS INC	ROCKLAND	ME	1,353
ORIENTAL SUPER BUFFET INC	LEWISTON	ME	1,350
STILLWATER SOFT SERVE	OLD TOWN	ME	1,349
TRIMEN ENTERPRISES INC	AUBURN	ME	1,343
NORDSTROM INC	SEATTLE	WA	1,336
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	1,334
BLAIS GREENHOUSE INC	LEWISTON	ME	1,330
DUCAS LOGGING INC	WALLAGRASS	ME	1,322
ENVIROMAT LLC	PORTLAND	ME	1,318
ALBIN, RANDALL & BENNETT	PORTLAND	ME	1,316
CONNOR MANAGEMENT LLC	LEWISTON	ME	1,304
MONTECITO ROADHOUSE INC	WESTBROOK	ME	1,303
MICRO TECHNOLOGIES INC	RICHMOND	ME	1,301
CENTRAL MAINE DRYWALL INC	MANCHESTER	ME	1,299
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,294
WILL'S SHOP N SAVE	GLEBURN	ME	1,291
MICHAEL'S POOL 'N PATIO INC	LEWISTON	ME	1,284
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,282
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	1,279
VAN SYCKLE INC	BANGOR	ME	1,267
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	1,262
KLEINSCHMIDT ASSO	PITTSFIELD	ME	1,255
155 RIVERSIDE ASSOCIATES LLC	PORTLAND	ME	1,251
LINCOLN ME FEDERAL CU	LINCOLN	ME	1,248
BODY WORKS HEALTH & FITNESS CENTER	BIDDEFORD	ME	1,241
AUBURN SELF STORAGE LLC	CAPE ELIZABETH	ME	1,241
STROUDWATER ASSOCIATES	PORTLAND	ME	1,237
CARROLLS LLC	ATLANTA	GA	1,237
PHYSICIAN BILLING & CONSULTING INC	AUBURN	ME	1,224
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	1,216
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,216
KLM FREEPORT	OLD TOWN	ME	1,214

Business Name	City/Town	State	Refund
SOUTHERN ENTERPRISES INC	PORTLAND	ME	1,213
WINDWARD GARDENS LLC	CAMDEN	ME	1,207
CNA TRUCKING INC	FORT KENT MILLS	ME	1,207
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	1,207
SOMATEX INC	PITTSFIELD	ME	1,199
CAMDEN PRINTING INC	ROCKPORT	ME	1,195
COMPUTECH INC	LEWISTON	ME	1,194
HOLDEN AGENCY	PORTLAND	ME	1,190
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,177
CR TANDBERG INC	WINDHAM	ME	1,165
GERARD POULIN & SONS INC	READFIELD	ME	1,161
OAKLEY SALES CORP	FOOTHILL RANCH	CA	1,158
GRANT'S BAKERY INC	LEWISTON	ME	1,157
LANK MACHINING CO LLC	SACO	ME	1,155
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	1,153
ROCKPORT MARINE INC	ROCKPORT	ME	1,151
ROUSSEL LOGGING INC	MADAWASKA	ME	1,149
SITWERX	KENDUSKEAG	ME	1,145
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,143
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	1,140
KMA INC	TURNER	ME	1,136
NORMAN HANSON & DETROY	PORTLAND	ME	1,135
LE G CORPORATION	WINSLOW	ME	1,134
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,133
FRG INC	TOPSHAM	ME	1,130
LERNER NEW YORK INC	NEW YORK	NY	1,126
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,123
MORRELL DANA	CARIBOU	ME	1,121
ITALIAN EXPRESS INC	LEWISTON	ME	1,114
JETBLUE AIRWAYS CORPORATION	LONG ISLAND CITY	NY	1,110
M DRUG LLC	BANGOR	ME	1,110
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,101
ELM TREE LLC	HOULTON	ME	1,098
COTE JEFF L	BOWDOIN	ME	1,088
HIGGINS JR PHILIP W	ROCKPORT	ME	1,080
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	1,080
B & R ENERPRISES INC	LEWISTON	ME	1,079
NADEAU LOGGING INC	FORT KENT	ME	1,078
MCCANN FABRICATION	NEW GLOUCESTER	ME	1,070
GARD INNS	FREEMPORT	ME	1,062
W L STURGEON INC	CORNISH	ME	1,059
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	1,058
ACADIA INSURANCE CO	WESTBROOK	ME	1,054
BARD EXCAVATION INC	LISBON FALLS	ME	1,054
ROLLER RINK INC	PORTLAND	ME	1,051
LOST VALLEY INC.	AUBURN	ME	1,042
NEW ENGLAND CASTINGS LLC	HIRAM	ME	1,041
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	1,039
COLE WHITNEY FORD INC	LINCOLN	ME	1,034
JUNDT FAMILY FITNESS	ALEXANDER	ME	1,033
BLOW BROTHERS INC	OLD ORCHARD BEACH	ME	1,027
BACON PRINTING INC	BANGOR	ME	1,026
EDDINGTON MARKET INC	EDDINGTON	ME	1,023
PIENANA INC	PRESQUE ISLE	ME	1,020

Business Name	City/Town	State	Refund
STAAR PROPERTIES LLC	ORONO	ME	1,018
WINDEROSA MANUFACTURING & DIST	PERU	ME	1,018
DAVIS ROCKWELL F	FALMOUTH	ME	1,018
MEADER LENNY R	NEW SHARON	ME	1,016
AM RETAIL GROUP INC	BROOKLYN PARK	MN	1,010
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,009
PENOBSCOT CLEANING SERVICES INC	BREWER	ME	999
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	998
CONNECTED CREDIT UNION	AUGUSTA	ME	996
LANDEEN MICHAEL I	NEW SWEDEN	ME	995
ENTRUST INC DAVID ISUZU	WINDHAM	ME	994
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	993
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	992
MORINS MACHINE SHOP INC	LEWISTON	ME	984
PARKER K BAILEY & SONS INC	BREWER	ME	980
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	978
RECORD TOWN USA LLC	ALBANY	NY	975
HANND S ON ICE CREAM	BANGOR	ME	975
MAINE DISTRIBUTORS	BANGOR	ME	975
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	974
SIMARD & SONS INC	LEWISTON	ME	974
HANINGTON LUMBER INC	WYTOPITLOCK	ME	972
MORIN FORESTRY INC	FORT KENT	ME	968
WDQ INC	BELFAST	ME	962
FAST BREAKS INC	LEWISTON	ME	957
CAPPZA INC	WATERVILLE	ME	945
DESJARDINS LOGGING INC	WALLAGRASS	ME	944
BROWNE BOYS INC	VASSALBORO	ME	942
G L B CONSTRUCTION	WESTBROOK	ME	942
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	941
KING NEPTUNE INC	WINSLOW	ME	935
THE BODY ARCHITECT	PORTLAND	ME	934
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	931
B & B INC	WATERVILLE	ME	927
THE WATERWORKS INC	BANGOR	ME	917
WOODMANS LLC	ORONO	ME	911
RICHARD L GOODWIN OD PC	HOULTON	ME	910
ARTFORMS	BRUNSWICK	ME	910
JOKAST INC	BRUNSWICK	ME	908
SYL-VER LOGGING INC	ALLAGASH	ME	907
HAMMOND CLIFTON K	BELGRADE	ME	902
MERIT OF MAINE INC	LEWISTON	ME	902
GIGUERE ENTERPRISES INC	WATERVILLE	ME	898
BRADFORD GENERAL STORE INC	BRADFORD	ME	896
MAINE PROSTHODONTICS PA	PORTLAND	ME	890
TRIPLE M TRUCKING INC %CARNEY MCBREAIRTY	ALLAGASH	ME	889
SMITH CARL W	MAPLETON	ME	888
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	887
RENTOWN INC	HOULTON	ME	887
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	887
HATHAWAY MILL MT LLC	DURHAM	NC	880
CELLARDOOR WINERY INC	LINCOLNVILLE	ME	879
SCHWARTZBERG GARY D	WATERVILLE	ME	877
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	874

Business Name	City/Town	State	Refund
RAYMOND T BEDETTE DDS PA	AUBURN	ME	868
KDJW ASSOCIATES	BANGOR	ME	865
KOSTAS RESTAURANT AND BAR LLC	BREWER	ME	856
TURFS SPORTS PUB INC	PORTLAND	ME	855
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	854
ECOVISE INC	WINDHAM	ME	852
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	847
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	846
CAND INC	WESTBROOK	ME	841
RIVALRIES LLC	PORTLAND	ME	835
PARISI INC	LEWISTON	ME	833
CALSON 1	WATERVILLE	ME	827
CAMDEN OPERATIONS LLC	CAMDEN	ME	817
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	816
GOODWINS ACQUISITION LLC	OXFORD	ME	814
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	803
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	801
WILKINSON TERRY E	GRAY	ME	801
JTB ENTERPRISES	HOLDEN	ME	800
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	799
HEUTZ COMMERCIAL ENTERPRISES INC	LEWISTON	ME	797
R M DAVIS INC	PORTLAND	ME	795
CARIBOU COUNTRY CLUB	CARIBOU	ME	794
R E THOMAS INC	FRANKLIN	ME	786
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	785
FORT KENT GOLF CLUB	FORT KENT	ME	783
PEAK PROPERTIES LLC	SACO	ME	781
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	780
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	780
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	773
N H BRAGG & SONS	BANGOR	ME	772
J A & R FARMS	SAINT FRANCIS	ME	764
HF ENTERPRISES INC	BATH	ME	761
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	761
BURGESS ADVERTISING & ASSOC. INC.	PORTLAND	ME	759
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	753
LE CLUB PASSETEMPS INC	LEWISTON	ME	750
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	747
HELI MODIFIED INC	CORNISH	ME	740
NOR'EASTER INC	PRESQUE ISLE	ME	736
A & A MANAGEMENT GROUP INC	PERU	ME	731
AABLE AUTO PARTS	CHELSEA	ME	730
SL UNO PORTLAND INC	WEST ROXBURY	MA	730
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	727
ADVANCE TECHNOLOGY INC	SCARBOROUGH	ME	724
ANCO INC	WATERVILLE	ME	724
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	721
OUELLETTE MICHAEL J	CARIBOU	ME	720
COBBOSSEE COLONY GOLF COURSE INC	MONMOUTH	ME	719
PELLETIER LARRY L	ORRINGTON	ME	718
AETNA LIFE INSURANCE CO	HARTFORD	CT	714
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	713
AMEDISYS MAINE PLLC	BATON ROUGE	LA	704
PELLETIER LOUIS A	ALLAGASH	ME	704

Business Name	City/Town	State	Refund
HARRIS WILLIAM W	DAYTON	ME	701
MACOMBER INC	PORTLAND	ME	698
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	698
RUSTICA INC	ROCKLAND	ME	696
K & P RESTAURANT INC	ROCKPORT	ME	691
BENSON JOYCE	TROY	ME	686
COMMUNITY SPAY NEUTER CLINIC	FREEPORT	ME	683
IDEXX DISTRIBUTION INC	WESTBROOK	ME	681
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	676
EASTERN FIRE PROTECTION CO	AUBURN	ME	674
SMALL CRAIG K	CARIBOU	ME	667
DD LOGGING INC	FORT KENT	ME	666
NICHOLS RESTAURANT GROUP LTD	RUMFORD	ME	656
MONAGHAN LEAHY LLP	PORTLAND	ME	646
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	641
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	635
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	635
OPERATIONS FORESTIERES	ST PROSPER	QC	632
MIDCOAST ENDODONTICS PA	ROCKPORT	ME	623
CLOUD 9 DAY SPA & WELLNESS CENTER	LEWISTON	ME	623
D & D CONSTRUCTION INC	HERMON	ME	622
SOUTH BEACH TANNING INC	WATERVILLE	ME	622
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	619
GE EQUIP MIDTICKET LLC 2009 1	CHICAGO	IL	610
DUPONT GERALD R	NEW GLOUCESTER	ME	610
MALONEY ALBERT I	WALDOBORO	ME	605
SILVER MAPLE FARMS INC	ALBION	ME	604
SWEET SENSATIONS	ROCKPORT	ME	598
CROCKETT BRUCE R	FARMINGDALE	ME	596
NEW ELM FARM LLC	FREEPORT	ME	591
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	591
THREE RIVERS FAMILY PRACTICE	WATERVILLE	ME	587
WASTE MANAGEMENT OF NH	ROCHESTER	NH	586
MAINE COAST EYE CARE	ROCKPORT	ME	585
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	581
GRANITE COAST ORTHODONTICS LLC PA	ROCKPORT	ME	580
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	577
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	574
JAYMAD CORPORATION	BREWER	ME	574
GRONDIN LAURENT N	SABATTUS	ME	569
BULICK PAUL M	WEST BOWDOIN	ME	568
THE FINISH LINE INC	INDIANAPOLIS	IN	567
KENNEBEC VALLEY SURGICAL PARTNERS	AUGUSTA	ME	560
BERCE POTATO CO INC	SAINT AGATHA	ME	560
HARVEST MOON LLC	ORONO	ME	560
ANGUS ENTERPRISES LLC	ROCKLAND	ME	553
B & B PAVING INC	HERMON	ME	553
BEDFORD RAYMOND P	MERCER	ME	550
THERIAULT BOYS INC	FORT KENT MILLS	ME	542
SPANKY'S PIZZA INC	UNITY	ME	540
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	540
GOLDEN LI'S INC	MADAWASKA	ME	540
WEBB RIVER SUPPLY	DIXFIELD	ME	539
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	538

Business Name	City/Town	State	Refund
D P INDUSTRIES INC	NORTH VASSALBORO	ME	531
MAINE EDUCATION ASSN	AUGUSTA	ME	528
CAMERON TIRE & SERV CO INC	AUBURN	ME	521
THE GROUNDS CREW LLC	FALMOUTH	ME	521
PARTNERS PRINTING, INC	SOUTH PORTLAND	ME	520
ROYS BURGERS INC	AUBURN	ME	519
TWIN CITY SHEET METAL, INC.	BREWER	ME	518
ANIMAL HOSPITAL OF WATERVILLE PA	WATERVILLE	ME	518
MOUNTAIN VALLEY BROADCASTING INC	AUBURN	ME	517
WOO HOO INC	WATERVILLE	ME	516
G R LOGGING LLC	HAMLIN	ME	516
DOCTORS DAVIS AND ALBERT LLC	DAMARISCOTTA	ME	514
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	511
ROWE DONALD L	WINSLOW	ME	510
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	506
MASSE EARTHWORKS LLC	WOODLAND	ME	501
DONMAR INC	BANGOR	ME	498
NICKERSON AUTO SALES INC	WEST FARMINGTON	ME	495
STEVEN M LORD PA	HAMPDEN	ME	494
SNELL FAMILY FARM INC	BAR MILLS	ME	490
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	488
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	481
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	479
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	478
JOSEPHS INC	PORTLAND	ME	476
BISSON'S PAINTING + CARPENTRY INC	LEWISTON	ME	475
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	473
GREENLEAF COMPACTION INC	PHOENIX	AZ	472
CAMDEN HILLS DENTAL CARE LLC	ROCKPORT	ME	470
TUESDAY MORNING INC	ADDISON	TX	466
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	466
FROST'S MOBIL SERVICE	PITTSFIELD	ME	463
STEWART TERRACE LLC	FREEMPORT	ME	463
GOSELIN & DUBORD P.A.	LEWISTON	ME	463
MAROON FLOORING INC	WATERVILLE	ME	462
DRILLEN ENTERPRISES INC	LEWISTON	ME	462
CHOPPER ONE INC	EAGLE LAKE	ME	460
IBM CORP	ARMONK	NC	459
BLAKE MICHAEL A	DEXTER	ME	454
ALL CREATURES VETERINARY HOSPITAL, INC.	ROCKPORT	ME	454
FROST MICHAEL A	CUMBERLAND	ME	450
KTI ENVIRONMENTAL GROUP INC	RUTLAND	VT	449
SHREE KRISHNA LLC	BRUNSWICK	ME	446
CAMERON RICHARD	ST CAMILLE	QC	434
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	430
GAZ BAR U.S., INC.	ESTCOURT STATION	ME	425
JASPERS INC	ELLSWORTH	ME	425
NORTHERN DOOR INN INC	FORT KENT	ME	425
MEDCOM LLC	BANGOR	ME	422
ELM CITY SURGICAL PA	WATERVILLE	ME	420
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	411
MCTEAGUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	408
FOX PROPERTY MAINTENANCE	FALMOUTH	ME	404
MAINE STREET GRAPHICS INC	BRIDGTON	ME	404

Business Name	City/Town	State	Refund
SJ MAINE FOOD INC	BURLINGTON	MA	403
ROOSTER BROTHER INC	ELLSWORTH	ME	402
R N HASKINS PRINTING CO INC	OAKLAND	ME	402
BOIS DAAQUAM INC	MILFORD	ME	402
PO' BOYS & PICKLES LLC	FALMOUTH	ME	401
HALES LAWCARE INC	YORK	ME	398
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	395
BELL CHIROPRACTIC PC	HOULTON	ME	393
A Z TECHNICAL INC	CLINTON	ME	393
ZIMBA COMPANY, INC.	FAIRFIELD	ME	390
D & D SPECIALTIES INC	ST AGATHA	ME	388
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	385
BOUCHARD MAGELLA	FORT KENT	ME	382
KOEHLER WOODWORKS INC	BRUNSWICK	ME	380
OUELLETTE & ASSOC PA	LEWISTON	ME	380
VFS FINANCING INC	FT MYERS	FL	377
GREGOIRE REBECCA A	WELLS	ME	377
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	375
CAREFUSION SOLUTIONS LLC	DUBLIN	OH	373
BUCKSPORT MOTEL PROPERTIES	BUCKSPORT	ME	370
LONG LAKE CONSTRUCTION	SAINT DAVID	ME	369
WING XING SHENG INC	HOULTON	ME	367
BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND	ME	367
ALBUS BUSINESS GROUP	PORTLAND	ME	364
DARLING INDUSTRIAL GROUP INC	WELLS	ME	363
HILLSIDE TERRACE OF HALLOWELL LLC	WATERVILLE	ME	361
CASTONGUAY JERRY	WASHBURN	ME	361
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	358
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	358
PPG ARCHITECTURAL FINISHES INC	PITTSBURGH	PA	356
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	356
MID MAINE MARINE INC	OAKLAND	ME	355
DONALD J. & RACHEL C. PARADIS PTNRS	WINSLOW	ME	353
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	352
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	350
COOPER PAVING LLC	MINOT	ME	348
SODEXO OPERATIONS LLC	BUFFALO	NY	348
PINE HILL LLC	ROCKWALL	TX	346
POIRIER TIMOTHY M	WINSLOW	ME	345
SOUTHERN MAINE PHYSICAL THERAPY PA	S PORTLAND	ME	345
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	344
HARDY WOLF & DOWNING PA	LEWISTON	ME	344
BUCKLEY JAMES P	ROCKPORT	ME	340
BOULOS COMPANY THE	PORTLAND	ME	338
STANDARD WATERPROOFING INC	WATERVILLE	ME	332
EASTERN CLEANING SERVICE	SCARBOROUGH	ME	331
MELANSON CONSTRUCTION INC	LEWISTON	ME	331
COUNTRY HOME CORP	AUBURN	ME	327
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	326
RICHARDS BLAINE A	TRENTON	ME	316
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	312
SPORTS TRADER LLC	LEWISTON	ME	305
BOURGOIN RANDOLPH B	MILLINOCKET	ME	302
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	300

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FILLMORE'S INCORPORATED	SEARSPORT	ME	296
CHANGING SEASONS FCU	HAMPDEN	ME	295
ATLANTIC GREAT DANE INC	S PORTLAND	ME	291
PARLIN RACHEL L	BATH	ME	290
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	290
SPINNEY CREEK SHELLFISH INC	ELIOT	ME	284
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	282
PORTLAND AIR FREIGHT INC	SCARBOROUGH	ME	279
C W HAYDEN CO INC	AUBURN	ME	274
TRICORP FEDERAL CREDIT UNION	PORTLAND	ME	270
JEAN MORIN INC	FORT KENT	ME	270
EMERY A SANTERRE DVM PA	WELLS	ME	270
GEORGE T QUIGLEY & SON	FORT KENT	ME	270
G V LOGGING INC	FORT KENT	ME	269
WAGON MASTERS INC	SCARBOROUGH	ME	267
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	266
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	266
BUGGY BROOK FARM	FORT KENT	ME	252
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	250
PAGE PAUL H	SOUTH CHINA	ME	250
SCHOONER BAY LODGING INC	ROCKPORT	ME	246
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	243
FRENCHMAN'S BAY ASSOC	PORTSMOUTH	NH	240
START TO FINISH LLC	LEWISTON	ME	239
HERMON FAMILY RESTAURANT	HERMON	ME	238
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	238
HANSON COREY R	LEVANT	ME	234
ES III INC	BATH	ME	233
MOORE MARIANNE	CALAIS	ME	230
DESJARDINS JEREMY L	WALLAGRASS	ME	230
COWPERTHWAIT NEIL F	HOULTON	ME	226
BOUCHER JOHN R	FORT KENT	ME	225
DOWNEAST REHABILITATION ASSOCIATES,PA	ROCKPORT	ME	225
STADDEN RONALD R	BRUNSWICK	ME	224
SIMPLEXGRINNELL LP	BOCA RATON	FL	223
CATS ON CALL INC	SCARBOROUGH	ME	222
AVENA BOTANICALS	ROCKPORT	ME	219
COUNTRY FARMS MARKET LLC	EASTON	ME	217
FREEMAN SR GARY W	WELLS	ME	216
B & B EMBROIDERY INC	SIDNEY	ME	215
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	213
DAVIS LANDSCAPE CO INC	LISBON	ME	209
PELLETIER KENNETH	SAINT DAVID	ME	208
ROY T. INC	ST JOHN PLT	ME	207
YANKEE CLIPPER PET GROOMING INC	ROCKPORT	ME	206
COUSINS LEWIS E	CARIBOU	ME	202
OLDE MILL ASOCIATES, LLC	LEWISTON	ME	199
MAXWELLS INC	CAPE ELIZABETH	ME	196
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	195
DEPREY FARMS INC	NEW CANADA	ME	194
BEACON HOSPICE INC	BATON ROUGE	LA	193
GRONDINS AUTO BODY	JAY	ME	192
ADVANCED TECHNICAL EQUIPMENT INC	NORTH YARMOUTH	ME	192
FIDELITY NATIONAL CAPITAL INC	MINNETONKA	MN	190

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LEWISTON MILLING INC/ L & T ASSOC	LEWISTON	ME	189
SPIVEY ROBERT M	BRUNSWICK	ME	188
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	185
TTM INC	MADAWASKA	ME	185
MADAWASKA PHARMACY LLC	MADAWASKA	ME	184
LANDRY & SONS ACOUSTICS INC	LEWISTON	ME	180
D PLOURDE LOGGING INC	FORT KENT	ME	179
JOEL S OLSTEIN MD PA	AUBURN	ME	176
RUSH WANITA	HOULTON	ME	172
WILLARD SCOOPS LLC	SOUTH PORTLAND	ME	172
GUIMOND JR ALBERT	FORT KENT	ME	172
BUILDINGS ETCETERA INC	HOULTON	ME	172
MIDWEST RUN INC	SKOWHEGAN	ME	170
MACCOOLE JEFFREY H	ROCKPORT	ME	170
FELCH & COMPANY LLC	CARIBOU	ME	168
VERVE INC	ORONO	ME	161
BETTER U FITNESS LLC	BRUNSWICK	ME	160
MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	160
CIULLA MICHAEL A	LEE	ME	159
KNOWLTON CORNER FARM EQUESTRIAN LLC	FARMINGTON	ME	158
POST OFFICE EDITORIAL	CAMDEN	ME	157
BEAULIEU PAUL	MADAWASKA	ME	155
PRECISION PAVING INC	BANGOR	ME	151
THE PIERCE STUDIO INC	BRUNSWICK	ME	149
SOMATEX REALTY LLC	PITTSFIELD	ME	148
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	146
REXEL INC	DALLAS	TX	146
GE EQUIPMENT MIDTICKET LLC SER 2012	FORT MYERS	FL	143
SEVERSON HAND & NELSON PA	HOULTON	ME	142
NAHEKS INC	GORHAM	ME	142
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	142
BRIAN J BOUCHARD & SONS INC	EAGLE LAKE	ME	137
WELLTREE INC	BRUNSWICK	ME	136
4UE INC	DAMARISCOTTA	ME	135
COOK JEFFREY H	OAKLAND	ME	134
LAWNMOWAH LLC	WILTON	ME	133
VALLEY FUNERAL SERVICE INC	FORT KENT	ME	132
WILLSON BRIAN L	ROCKPORT	ME	131
THE THIRSTY MULE LLC	OAKLAND	ME	130
AYOTTE THERESA M	BREWER	ME	130
STURTEVANT KARLA M	PALERMO	ME	128
MTN MAPLE PRODUCTS INC	JACKMAN	ME	127
RENO J RIOUX CO INC	FORT KENT	ME	126
SHANE BACON TYJETT CORPORATION	HERMON	ME	125
FALES & FALES PA	LEWISTON	ME	121
KNOX BROS INC	BELFAST	ME	119
CORRIVEAU ROBBY	FORT KENT	ME	119
JEROLDS LANDSCAPING INC	ORRS ISLAND	ME	118
CROWN EQUIPMENT CORP	NEW BREMEN	OH	115
ROUSSEAU MANAGEMENT INC	BRUNSWICK	ME	115
MAVOR SMALL JANE M	CARIBOU	ME	115
VOISINE TOMMY	FORT KENT	ME	113
YOU DIRTY DOG LLC	SOUTH PORTLAND	ME	112
VOISINE NORMAN	WALLAGRASS	ME	112

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MARTIN PAUL G	ST JOHN PLT	ME	108
BOLES RICHARD T	OAKLAND	ME	105
ANDERSON DOUGLAS L	NEW SWEDEN	ME	102
WALLACE JULIA L	TOPSHAM	ME	100
HOGAN MATTHEW G	HOULTON	ME	99
PAULS GAS INC	FRENCHVILLE	ME	97
SAUCIER JACQUES	FORT KENT MILLS	ME	92
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	90
CITIFINANCIAL INC	TAMPA	FL	90
EVERETT STEVEN A	ANSON	ME	89
BLACK BEAR LADDER INC	LEWISTON	ME	88
PAGE MONUMENTS	BRUNSWICK	ME	87
H DUBOIS TRUCKING INC	FORT KENT	ME	86
LEFT BANK BOOKS	BELFAST	ME	86
SUSQUEHANNA PATRIOT COMMERCIAL LEASE	MALVERN	PA	85
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	85
URBAN EDGE HAIR STUDIO INC	GREENE	ME	83
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	82
ROLLINS & SONS AUTO BODY INC	W ROCKPORT	ME	82
LITTLE LEARNERS CHILDCARE	SOUTH THOMASTON	ME	82
ROY AUTO PARTS INC	FORT KENT	ME	79
TYCO INTEGRATED SECURITY LLC	PRINCETON	NJ	78
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	75
DORKS UNLIMITED	FREEPORT	ME	71
01ZERO9 INC	SANFORD	ME	70
SHANGRI-LA KENNELS INC	AUBURN	ME	70
OVERLOOK MOTEL	EAGLE LAKE	ME	70
BARNES LAW OFFICE	HOULTON	ME	66
TIMBERLINE TRUCKING INC.	FORT KENT	ME	66
RGIS	ROCHESTER	MI	66
LEDGE-HILL SERVICE INC	FORT KENT	ME	65
THOMPSON ROBERT P	CARIBOU	ME	63
TATE FITCH PA	BANGOR	ME	62
MARSHALL GRINDING INC	CHELSEA	ME	58
BOSTON CULINARY GROUP INC	GREENVILLE	SC	58
BROWN ENGINEERING INC	WASHBURN	ME	56
UNION FARM EQUIPMENT INC	UNION	ME	54
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	54
P R B ASSOC	ROCKPORT	ME	52
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	52
TRIGLIONE JR ARTHUR D	BRIDGTON	ME	50
MAINE COAL SALES CO	HERMON	ME	47
WITHAM CARLA R	STETSON	ME	46
MORSE MARTIN E	WELLS	ME	41
ROBERT C GRIESHABER PA	AUBURN	ME	40
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	35
SHIRO BURTON G	WATERVILLE	ME	34
MICHAUD THOMAS V	SOUTH CHINA	ME	34
PITAS THEODORE R	WESTBROOK	ME	29
BRYAN CHRISTOPHE M	FAIRFIELD	ME	29
ATLANTIC HOUSE INC	LUBEC	ME	28
BITHER STEPHEN J	HOULTON	ME	28
TOM CHADWICK INC	PITTSFIELD	ME	22
MANDELL DON	AUGUSTA	ME	19

Business Name	City/Town	State	Refund
TUPELO HONEY LLC	WINDHAM	ME	19
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	18
CURRIER GREGORY B	CAMDEN	ME	18
LIBNER MAURICE A	BRUNSWICK	ME	18
CHOICE INVESTMENTS	CHINA VILLAGE	ME	17
UNDERKUFFLER FRANK M	FARMINGTON	ME	16
RUSSELL KIMBERLY J	WINDHAM	ME	15
BONNIES PLACE INC	ROCKPORT	ME	14
BITHER AARON J	PENNDDEL	PA	12
DANICA DESIGN INC	ROCKLAND	ME	11
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	10
LATTA CAROL L	ROCKPORT	ME	10
BORMAN DONALD B	OAKLAND	ME	6
THE MAINE BEEHIVE LLC	ROCKPORT	ME	4
SODEXHO MANAGEMENT INC	BUFFALO	NY	2