

# MAINE STATE LEGISLATURE

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ANGUS S. KING, JR  
GOVERNOR

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

JANET E. WALDRON  
COMMISSIONER OF  
ADMINISTRATIVE & FINANCIAL SERVICES

ANTHONY J. NEVES  
EXECUTIVE DIRECTOR

October 1, 2002

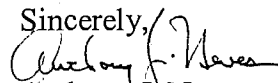
Senate President Bennett  
Senate President Pro Tempore Michaud  
Speaker of the House Saxl  
Members of the 120<sup>th</sup> Maine Legislature:

Pursuant to 5 MRSA Section 13070-J, the State Tax Assessor is required to submit a report to the legislature identifying the amount of revenues foregone as the result of the Jobs and Investment Tax Credit (JITC) and the Research Expense Tax Credit (R&D), and public funds spent on the Business Property Tax Reimbursement Program (BETR). Attached are three reports providing you with this information.

The first table lists corporations that reduced their Maine income tax liability with the JITC and/or the R&D credit in tax year 2000, as well as the value of the credits. Table II lists the number of individual filers that reduced their Maine income tax liability with the JITC or the R&D credit in tax year 2000. Tax year 2000 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.

The third attachment is a computer printout of BETR recipients. For purposes of this report, businesses that received reimbursement during calendar year 2001 are listed. Of the 2,013 businesses that received a BETR reimbursement during calendar year 2001, 237 received a reimbursement of \$10,000 or more, requiring them to report to the EDIC. Firms receiving a BETR reimbursement greater than or equal to \$10,000 represent 12% of recipients and 77% of the total BETR expenditure in calendar year 2001.

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

Sincerely,  
  
Anthony J. Neves

Cc: Janet Waldron, Commissioner of Administrative and Financial Services  
Julie Jones, Office of Fiscal and Program Review



### **Jobs and Investment Tax Credit**

The Jobs and Investment Tax Credit (JITC) 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 2 years of the investment. Retail facilities are excluded from taking the credit. The JITC 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 7 years.

### **Research Expense Tax Credit**

The Research Expense Tax Credit (R&D) 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 5 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 is limited to 12 years. Taxpayers using an Investment Tax Credit or 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.



Table I

Corporate Income Tax Credits - 2000 Tax Year

<b>Jobs &amp; Investment Tax Credit</b>	<b>Research Expense Tax Credit</b>	<b>Total Tax Credits Tax Credit</b>
225842	0	225842
0	1594	1594
0	341	341
0	3873	3873
682	0	682
773	0	773
21142	88425	109567
0	9842	10622
173330	0	173330
19637	0	903940
0	5243	5243
0	96572	96572
0	1258	1258
0	18219	20055
20293	0	20293
0	7249	12631
2	0	2
1862	0	1862
0	14489	38954
<u>0</u>	<u>221</u>	<u>221</u>
<b>\$463,563</b>	<b>\$247,326</b>	<b>\$1,627,655</b>

Source: 2000 Maine Corporate Income Tax Returns



Table II

Individual Income Tax Credits - 2000 Tax Year

<u>Residency</u>	<u>ME Adjusted Gross Income</u>	<u>Jobs &amp; Investment Tax Credit</u>	<u>Research Expense Tax Credit</u>	<u>Total Tax Credits Tax Credit</u>	<u>Total Tax Credits Allowed</u>
RESIDENT	Less Than Zero	\$0	\$84,490	\$66,842	\$0
RESIDENT	\$0 - \$25,000	\$401	\$0	\$595	\$0
RESIDENT	\$50,000 - \$75,000	\$542	\$0	\$542	\$542
RESIDENT	\$75,000 - \$100,000	\$0	\$219	\$603	\$603
PART-YEAR	\$75,000 - \$100,000	\$0	\$100	\$1,581	\$1,581
RESIDENT	\$100,000 - \$150,000	\$0	\$219	\$459	\$459
RESIDENT	\$100,000 - \$150,000	\$0	\$239	\$3,613	\$3,613
NONRESID	\$100,000 - \$150,000	\$0	\$77	\$77	\$77
RESIDENT	\$100,000 - \$150,000	\$0	\$27	\$2,378	\$2,378
RESIDENT	\$150,000 - \$175,000	\$397	\$0	\$650	\$650
NONRESID	\$150,000 - \$175,000	\$0	\$12	\$12	\$12
RESIDENT	\$250,000 - \$500,000	\$0	\$32,024	\$32,024	\$14,324
RESIDENT	\$250,000 - \$500,000	\$311	\$0	\$1,304	\$1,304
RESIDENT	\$250,000 - \$500,000	\$0	\$466	\$16,427	\$16,427
PART-YEAR	\$250,000 - \$500,000	\$0	\$915	\$13,005	\$13,005
NONRESID	Greater than \$500,000	\$0	\$914	\$22,445	\$22,445
RESIDENT	Greater than \$500,000	\$0	\$7,424	\$7,424	\$7,424
RESIDENT	Greater than \$500,000	\$0	\$1	\$1	\$1
RESIDENT	Greater than \$500,000	\$0	\$761	\$15,978	\$15,978
RESIDENT	Greater than \$500,000	\$0	\$7	\$80	\$80
RESIDENT	Greater than \$500,000	\$0	\$305	\$7,342	\$7,342
RESIDENT	Greater than \$500,000	\$0	\$33	\$5,166	\$5,166
NONRESID	Greater than \$500,000	\$0	\$3,456	\$30,626	\$30,626
RESIDENT	Greater than \$500,000	\$0	\$344	\$34,946	\$34,946
RESIDENT	Greater than \$500,000	\$0	\$1,370	\$29,301	\$29,301
RESIDENT	Greater than \$500,000	\$0	\$1,370	\$29,301	\$29,301
RESIDENT	Greater than \$500,000	\$3,048	\$0	\$5,333	\$5,333
RESIDENT	Greater than \$500,000	\$3,047	\$0	\$5,367	\$5,367
RESIDENT	Greater than \$500,000	\$3,047	\$0	\$5,299	\$5,299
RESIDENT	Greater than \$500,000	\$3,047	\$0	\$5,349	\$5,349
RESIDENT	Greater than \$500,000	\$0	\$4,061	\$51,308	\$51,308
RESIDENT	Greater than \$500,000	\$0	\$412	\$5,520	\$5,520
RESIDENT	Greater than \$500,000	\$0	\$4,061	\$51,416	\$51,416
RESIDENT	Greater than \$500,000	\$0	\$2,054	\$43,140	\$43,140
RESIDENT	Greater than \$500,000	\$0	\$2,054	\$43,140	\$43,140
RESIDENT	Greater than \$500,000	\$6,389	\$0	\$11,695	\$11,695
RESIDENT	Greater than \$500,000	\$6,994	\$0	\$12,520	\$12,520
RESIDENT	Greater than \$500,000	\$8,592	\$0	\$15,579	\$15,579
RESIDENT	Greater than \$500,000	\$8,591	\$0	\$15,702	\$15,702
NONRESID	Greater than \$500,000	\$8,592	\$0	\$8,592	\$8,592
RESIDENT	Greater than \$500,000	\$34,071	\$0	\$62,293	\$62,293
RESIDENT	Greater than \$500,000	\$32,015	\$0	\$58,576	\$58,576
RESIDENT	Greater than \$500,000	\$42,662	\$0	\$77,422	\$77,422
RESIDENT	Greater than \$500,000	\$49,014	\$0	\$90,191	\$90,191
<u>RESIDENT</u>	<u>Greater than \$500,000</u>	<u>\$42,662</u>	<u>\$0</u>	<u>\$78,287</u>	<u>\$78,287</u>
Total		<b>\$253,422</b>	<b>\$147,415</b>	<b>\$969,451</b>	<b>\$884,314</b>

Source: 2000 Maine Individual Income Tax Returns



NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
NATIONAL SEMICONDUCTOR CORP	70	2	C	8173716.00
BATH IRON WORKS CORP.	70	2	C	4411681.00
INTERNATIONAL PAPER CO	70	2	C	3499726.00
NEXFOR FRASER PAPERS INC	70	2	C	3011244.00
FAIRCHILD SEMICONDUCTOR CORP	70	2	C	2436840.00
S D WARREN CO	70	2	C	1827484.00
INTERSTATE BAKERIES CORPORATION	70	2	C	1633057.00
MEAD CORPORATION	70	2	C	1586331.00
GEORGIA PACIFIC CORP	70	2	C	1444012.00
NESTLE WATERS NORTH AMERICA INC	70	2	C	1429531.00
LL BEAN INC.	70	2	C	1356852.00
GENERAL ELECTRIC CO & SUBS	70	2	C	919846.00
MCCAIN FOODS, INC	70	2	C	843049.00
HANNAFORD BROS CO AND SUBSIDIARIES	70	2	C	833222.00
GREAT NORTHERN PAPER INC	70	2	C	809828.00
TAMBRANDS INC	70	2	C	759156.00
MADISON PAPER INDUSTRIES	70	11	P	713029.00
WAUSAU PAPERS OTIS MILL INC	70	2	C	680369.00
BUCKSPORT ENERGY LLC	70	2	C	533378.00
LEMFORDER CORP	70	2	C	497178.46
UNITED TECHNOLOGIES CORP	70	2	C	486530.25
PIONEER PLASTICS CORPORATION	70	2	C	480236.00
IRVING FOREST PRODUCTS INC	70	2	C	457546.00
DINGLEY PRESS	70	2	C	456336.00
CASCADES AUBURN FIBER INC	70	2	C	422973.00
ANDROSCOGGIN ENERGY LLC	70	2	C	409621.09
ANDROSCOGGIN ENERGY	70	2	C	408948.00
INTERFACE FABRICS GROUP INC	70	2	C	399283.00
BANGOR SAVINGS BANK & SUBS	70	2	C	364541.00
H C PRICE CO	70	2	C	334569.00
BANKNORTH NA	70	2	C	329462.16
RITE AID OF MAINE INC	70	2	C	323285.00
KEY CORPORATE CAPITAL INC	70	2	C	314590.00
PARKER HANNIFIN CORP & SUB	70	2	C	312450.00
CYRO INDUSTRIES	70	11	P	297705.00
UNUM LIFE INSURANCE CO OF AMERICA	70	2	C	285053.00
WAL-MART STORES EAST INC	70	2	C	275526.00
SPENCER PRESS OF MAINE INC	70	2	C	268466.00
FORT JAMES OPERATING CO	70	2	C	264742.00
UNUMPROVIDENT CORPORATION	70	2	C	253435.00
SPECIALTY MINERALS INC	70	2	C	234792.00
IDEXX LAB INC	70	2	C	233086.00
HUHTAMAKI COMPANY MANUFACTURING	70	2	C	218480.69
GUY F ATKINSON LLC	70	2	C	218094.00
CSC OUTSOURCING INC.	70	2	C	217464.00
IBM CREDIT CORP	70	2	C	217218.00
ICT GROUP INC	70	2	C	207404.00
FRESH WAY INC	70	2	C	185208.00
GATES FORMED FIBRE PRODUCTS INC GATES	70	2	C	185190.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
SELTZER & RYDHOLM, INC	70	2	C	184049.00
LINCOLN PULP & PAPER CO INC	70	2	C	183472.00
SCI TECHNOLOGY INC	70	2	C	180632.00
FULGHUM FIBRES INC	70	2	C	175034.00
EDWARDS SYSTEMS TECHNOLOGY	70	2	C	173198.00
WRIGHT EXPRESS LLC	70	2	C	170233.00
PHILIPS ELECTRONICS NORTH AMERICA CORPOR	70	2	C	164713.00
NEW BALANCE ATHLETIC SHOE INC	70	2	C	154648.00
WESTPOINT STEVENS INC I	70	2	C	154075.00
CORNING INC	70	2	C	153048.00
XEROX CORP & SUBS	70	2	C	151816.00
COLE HAAN HOLDINGS INC	70	2	C	149950.00
KEYBANK NATIONAL ASSOCIATION	70	2	C	144913.00
D & G MACHINE PRODUCTS INC	70	2	C	136716.00
GEIGER BROS & SUBSIDIARIES	70	2	C	132309.00
BLETHEN MAINE NEWSPAPERS INC	70	2	C	128799.00
MID STATE MACHINE PRODUCTS INC	70	2	C	124928.00
DEAD RIVER CO	70	2	C	123973.00
RYDER TRUCK RENTAL INC & AFFL	70	2	C	119892.00
FMC CORP & COMB GRP	70	2	C	117506.87
MIDWEST PRICE COMPANY LLC	70	2	C	117331.00
FORUM FINANCIAL GROUP LLC	70	2	C	116746.00
COCA COLA BOTTLING CO NORTHERN NE	70	2	C	114130.00
CIT COMMUNICATIONS FINANCE CORP	70	2	C	113649.00
HANCOCK LUMBER CO INC	70	2	C	112938.00
BARBER FOODS	70	2	C	110126.00
PITNEY BOWES CREDIT CORP	70	2	C	108432.00
MAINE RUBBER INTERNATIONAL	70	2	C	105639.00
MAINE WOODS COMPANY LLC	70	2	C	101984.00
OAKHURST DAIRY	70	2	C	101911.00
POTTLES TRANSPORTATION INC	70	2	C	99212.00
CONTROL DEVICES INC	70	2	C	98985.00
CIANBRO CORPORATION	70	2	C	98348.00
MICRODYNE OUTSOURCING INC	70	2	C	97261.00
FLEMISH MASTER WEAVERS INC	70	2	C	95727.00
SIEMENS FINANCIAL SERVICES INC	70	2	C	94269.00
APPI INC	70	2	C	92488.09
SAFE HANDLING INC	70	2	C	92122.00
HERITAGE SALMON INC	70	2	C	85562.00
CITICORP VENDOR FINANCE INC	70	2	C	84843.00
IDEXX DISTRIBUTION CORPORATION	70	2	C	84838.93
RENT A CENTER INC	70	2	C	83299.02
PICKER FINANCIAL GROUP LLC	70	2	C	83245.00
FARM CREDIT LEASING SERV CORP	70	2	C	81167.00
SHAW BROTHERS CONSTRUCTION INC	70	2	C	80047.00
BANKNORTH LEASING CORP.	70	2	C	79405.00
BLUE ROCK INDUSTRIES	70	2	C	76915.00
J M HUBER CORP	70	2	C	76782.00
CITICAPITAL COMMERCIAL LEASING CORP	70	2	C	76678.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ANGLO AMERICAN CLAYS CORPORATION	70	2	C	76529.00
BREWER AUTOMOTIVE COMPONENTS INC	70	2	C	76200.00
DRAGON PRODUCTS CO INC	70	2	C	75100.00
LANE CONSTRUCTION CORPORATION	70	2	C	74497.00
WEEKS MARINE INC	70	2	C	73488.00
SUNDAY RIVER SKIWAY CORP	70	2	C	71297.00
NES EQUIPMENT SERVICES CORPORATION	70	2	C	71151.00
K-MART CORP & CONSOLIDATED SUBS	70	2	C	70763.00
PRIDE MANUFACTURING COMPANY LLC	70	11	P	69582.00
ANDROSCOGGIN SAVINGS BANK	70	2	C	69470.00
PRIME TANNING CO INC & SUB	70	2	C	69101.00
AUTO EUROPE LLC	70	2	C	68978.00
AVX TANTALUM CORP	70	2	C	68455.00
VOLK PACKAGING CORP	70	2	C	68321.00
MAINE TRAILER INC.	70	2	C	67833.00
C N BROWN COMPANY	70	2	C	66795.00
MOOSE RIVER LUMBER CO	70	2	C	66718.00
THE MAY DEPARTMENT STORES CO & SUBS	70	2	C	66056.81
BRUNSWICK TECHNOLOGIES INC	70	2	C	65749.00
IRVING TANNING COMPANY	70	2	C	65136.00
J S MCCARTHY CO INC	70	2	C	64505.00
DIVERSIFIED COMMUNICATIONS HLDG CO	70	2	C	64396.00
H E SARGENT INC.	70	2	C	64063.00
RICH TOOL & DIE CO	70	2	C	63943.00
OLD TOWN CANOE CO	70	2	C	63805.00
L & A HEEL CORP	70	2	C	63792.00
FLEET BOSTON LLC	70	2	C	63198.00
PRINCETON CREDIT CORP	70	2	C	63164.00
OSRAM SYLVANIA PRODUCTS INC	70	2	C	63133.00
WELLS FARGO FINANCIAL LEASING INC	70	2	C	60705.00
GENERAL DYNAMICS WEAPON SYSTEMS, INC	70	2	C	59784.00
HANNAFORD TRUCKING CO	70	2	C	59448.00
MAGNETIC RESONANCE TECH OF ME LTD	70	11	P	59043.00
US BANCORP EQUIPMENT & FINANCE INC	70	2	C	56644.00
FORSTER MANUFACTURING CO INC	70	2	C	56520.00
R J GRONDIN & SONS	70	2	C	56452.00
CHEP USA	70	11	P	56434.00
E J CARRIER PORTAGE LLC	70	2	C	56175.00
BANKNORTH GROUP INC	70	2	C	55463.00
TELMARK LLC	70	2	C	55277.00
GARDNER CHIPMILLS LINCOLN LLC	70	2	C	53805.00
FISHER ENGINEERING	70	2	C	53663.00
SPX CORPORATION	70	2	C	53471.00
SUGARLOAF MTN CORP & SUBS	70	2	C	51739.00
ALLIANT TELECOM INC	70	2	C	51704.00
MAINE BIOLOGICAL LABORATORIES INC	70	2	C	51407.00
ATLANTIC CUSTOM PROCESSORS LLC	70	2	C	50262.00
SENSOR RESEARCH + DEVELOPMENT CORP	70	2	C	50245.00
PENMOR LITHOGRAPHERS	70	2	C	49991.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
WILLIAM ARTHUR INC	70	2 C	49279.00	
HUSSEY SEATING COMPANY	70	2 C	49156.00	
COOPER WIRING DEVICES INC	70	2 C	47874.00	
J PAUL LEVESQUE & SONS INC	70	2 C	47448.00	
ENEFCO INTERNATIONAL LTD	70	2 C	47181.00	
PIERCE ATWOOD	70	11 P	47083.00	
RICHARD CARRIER TRUCKING INC	70	2 C	47058.00	
ROBBINS LUMBER INC	70	2 C	46130.00	
GENERAL DYNAMICS ARMAMENT AND TECHNICAL	70	2 C	45529.00	
DUCKTRAP RIVER FISH FARM LLC	70	2 C	45230.00	
V I P INC	70	2 C	44312.00	
GENEST CONCRETE WORKS INC.	70	2 C	44086.00	
SYNERGENT	70	2 C	43868.00	
PITNEY BOWES INC	70	2 C	43624.00	
FALCON SHOE MFG CO	70	2 C	43466.00	
LEASETEC CORP	70	2 C	43339.00	
LABREES BAKERY INC	70	2 C	43157.00	
EJ CARRIER INC	70	2 C	42957.00	
WHITE ROCK DISTILLERIES INC	70	2 C	42808.00	
LOUIS PARADIS INC	70	2 C	42769.00	
NRF DISTRIBUTORS INC	70	2 C	42556.00	
ASSOCIATED GROCERS OF MAINE INC	70	2 C	42403.93	
COLONIAL PACIFIC LEASING CORP	70	2 C	42076.00	
SEARS ROEBUCK AND CO.	70	2 C	41561.00	
BATH SAVINGS INSTITUTION & SUBS	70	2 C	41371.00	
STRATTON LUMBER INC	70	2 C	41371.00	
KNOX MACHINE CO INC	70	2 C	40323.00	
CROWE ROPE INDUSTRIES LLC	70	2 C	39736.00	
PRECISMETALS INC	70	2 C	39680.00	
THE TALARIA COMPANY LLC	70	2 C	39519.00	
CIT TECHNOLOGY FINANCING SVCS INC	70	2 C	39489.00	
RESORT SPORTS NETWORK INC	70	2 C	39427.00	
KENNEBEC LUMBER CO	70	2 C	39324.00	
NORWAY SAVINGS BK	70	2 C	38818.00	
OSCAR & REUBEN LUMBRA INC	70	2 C	38423.00	
U S OPTICAL DISC INC	70	2 C	38170.00	
NEMI PUBLISHING CO INC	70	2 C	38109.00	
JONES & VINING INC &	70	2 C	36582.00	
SKOWHEGAN SAVINGS BANK	70	2 C	36562.00	
H O BOUCHARD INC	70	2 C	36390.00	
FRIENDLY ICE CREAM CORP	70	2 C	36264.00	
MAINE PARTS & MACHINE INC	70	2 C	35958.00	
I MANY INC	70	2 C	35873.00	
WMTW BROADCAST GROUP LLC	70	2 C	35721.00	
AAA NORTHERN NEW ENGLAND	70	2 C	35658.00	
TEXTRON FINANCIAL CORP	70	2 C	35348.00	
WELLS FARGO EQUIPMENT FINANCE	70	2 C	34908.00	
PORTLAND VALVE INC	70	2 C	34809.00	
CHERRYFIELD FOODS INC	70	2 C	34236.00	

AND S

SUBSI

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			
GARDINER SAVINGS INSTITUTION & SUBS	70	2	C	34120.00
JOHN DEERE LEASING CO	70	2	C	34103.00
APPLICATORS SALES & SERVICE INC	70	2	C	33865.00
LEWISTON DAILY SUN	70	2	C	33716.00
PLEASANT RIVER LUMBER CO	70	2	C	33257.94
BELL MANUFACTURING CO	70	2	C	32592.00
FIBER EXTRUSION INC	70	2	C	32564.00
LUZENAC AMERICA, INC & SUBS	70	2	C	32127.00
TJX COMPANIES INC & SUBS	70	2	C	32029.00
CIT GROUP THE/EQUIPMENT FINANCING INC	70	2	C	31649.00
SAM'S EAST INC	70	2	C	31486.00
ADVENTURE AMUSEMENTS LLC	70	2	C	31083.00
AFFILIATED LABORATORY	70	2	C	30865.00
LIMINGTON LUMBER CO	70	2	C	30379.00
SANMINA CORPORATION	70	2	C	30298.00
SAUNDERS BROTHERS & SUBS	70	2	C	30266.00
CIRCUIT CITY STORES INC	70	2	C	30122.00
BANGOR PUBLISHING CO	70	2	C	29563.00
PACIFIC & SOUTHERN COMPANY INC	70	2	C	29000.00
BIDDEFORD TEXTILE CORPORATION	70	2	C	28921.00
SHIPYARD BREWING COMPANY LIMITED LIABILI	70	2	C	28767.00
SMITH & WESSON CORP	70	2	C	28704.00
JASPER WYMAN & SON INC	70	2	C	28666.00
DRY BRANCH KAOLIN CO	70	2	C	28618.00
B & G FOODS INC	70	2	C	28375.00
PREXAR LLC	70	2	C	28300.00
TOYOTA MOTOR MANUFACTURING, USA INC	70	2	C	28001.00
LOGISTICS MANAGEMENT SYSTEMS INC	70	2	C	27652.00
EMERY WATERHOUSE CO & SUBS	70	2	C	27505.00
SAUNDERS MANUFACTURING & MARKETING	70	2	C	27379.00
MODERN CONTINENTAL PRECAST CO INC	70	2	C	27337.00
GROVER GUNDRILLING INC	70	2	C	27171.00
DYSART REALTY CO	70	2	C	27092.00
NORTHEAST PACKAGING CO	70	2	C	27056.00
YORK H ARTHUR	70	60	I	26513.00
BROCKWAY SMITH COMPANY	70	2	C	26031.00
KENNEBUNK SAVINGS BANK	70	2	C	25778.00
PRENTISS & CARLISLE CO INC	70	2	C	25555.00
FRANKLIN SAVINGS BANK & SUB	70	2	C	25503.00
BRUNSWICK PUBLISHING CO	70	2	C	24889.00
FORMTEK INC	70	2	C	24866.00
BJ S NORTHEAST BUSINESS TRUST	70	2	C	24703.00
EARTHGRO INC	70	2	C	24647.00
C M ALMY & SON INC	70	2	C	24534.00
CAPITAL PIZZA HUTS INC	70	2	C	23744.00
SPRAGUE ENERGY CORP	70	2	C	23702.00
KENNEBEC SAVINGS BANK	70	2	C	23663.16
PARADYNE CREDIT CORPORATION	70	2	C	23552.00
THE FIRST NATIONAL BANK	70	2	C	23381.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
B & N ENTERPRISES INC	70	2	C	23345.00
MOULDED FIBRE TECHNOLOGY, INC.	70	2	C	22901.00
KATAHDIN TRUST CO	70	2	C	22584.00
BELL ENTERPRISES INC	70	2	C	22494.00
DELORME PUBLISHING CO INC	70	2	C	22410.00
SEBAGO INC	70	2	C	22389.00
MERRILL MERCHANTS BANK	70	2	C	22287.00
CHERRYFIELD FARMS INC	70	2	C	22280.00
WINTHROP RESOURCES CORPORAION	70	2	C	22208.00
BINAX INC	70	2	C	22121.00
HARTT TRANSPORTATION SYSTEMS INC	70	2	C	21834.00
WILLIAMS SCOTSMAN INC.	70	2	C	21678.00
GARDNER CHIPMILLS MILLINOCKET LLC	70	2	C	21637.00
MAINE BANK & TRUST CO	70	2	C	21311.00
EXXONMOBIL OIL CORPORATION	70	2	C	21168.00
WHITE BROS INC	70	2	C	21143.00
PALSTIC DESIGN INC	70	2	C	21116.00
SHER WOVEN LABEL CO INC	70	2	C	20876.00
WHITE OAK INC	70	2	C	20714.00
NEW ENGLAND TECH AIR INC	70	2	C	20617.00
FINANCIAL INSTITUTIONS SERVICE CORP	70	2	C	20480.00
CASE CREDIT CORP	70	2	C	20466.00
ISAACSON LUMBER CO INC	70	2	C	20325.00
SYSCO FOOD SERVICES OF N E INC	70	2	C	20259.00
MAINE MILLING INC.	70	2	C	20160.00
JOLLY GARDENER PRODUCTS INC	70	2	C	19912.00
ENERCON TECHNOLOGIES	70	2	C	19896.00
SITEL CORPORATION	70	2	C	19815.00
INDUSTRIAL METAL RECYCLING INC	70	2	C	19806.00
MAINE EMPLOYERS MUTUAL INSURANCE CO	70	2	C	19688.00
UNITED PARCEL SERVICE INC NY	70	2	C	19682.00
H P HOOD INC	70	2	C	19662.00
DEAN NORTHEAST LLC	70	2	C	19492.00
BERRY DUNN MCNEIL & PARKER	70	2	C	19460.00
WOODLANDS INC	70	2	C	19342.00
RADIO PARTNERS OF MAINE LP	70	11	P	19227.00
OSC SPORTS	70	2	C	19132.00
SBC PORT THEATRES CORP	70	2	C	18949.00
PROGRESSIVE DISTRIBUTORS	70	2	C	18903.00
ACADIA INSURANCE CO	70	2	C	18866.00
CROWN CREDIT COMPANY	70	2	C	18557.00
INTERMED PA	70	2	C	18517.00
DUNCANSON & HOLT SERVICES INC	70	2	C	18418.00
REED & REED INC	70	2	C	18195.00
HEWLETT PACKARD CO	70	2	C	18163.00
BAKER NEWMAN & NOYES	70	11	P	17926.00
VALLEY PAPER, LLC	70	2	C	17912.00
CB CUMMINGS & SONS CO	70	2	C	17907.00
NORTHEAST PUBLISHING CO	70	2	C	17890.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
DURASTONE INC	70	2	C	17792.00
THE GAGE COMPANY	70	2	C	17691.00
TIMBERLAND TRUCKING CO INC	70	2	C	17629.00
BRUCE A MANZER INC	70	2	C	17548.00
JACKMAN LUMBER INC	70	2	C	17468.00
SPECTRUM PRINTING & GRAPHICS INC	70	2	C	17447.00
CARRIER CHIPPING INC	70	2	C	17202.00
AMPLICON	70	2	C	17009.00
MEGQUIER & JONES INC	70	2	C	16848.00
JENNESS CHIPPING INC	70	2	C	16783.00
PENOBSCOT BAY MEDICAL ASSOCIATES, INC.	70	2	C	16436.75
LINCARE INC	70	2	C	16383.05
THOMPSON TRUCKING INC	70	2	C	16338.00
UNIFIRST CORPORATION	70	2	C	16289.00
SPINNAKER COATING MAINE INC	70	2	C	16257.00
FARRIN BROS & SMITH INC	70	2	C	15796.00
CONSOLIDATED CONTAINER CO LLC	70	2	C	15552.00
NADEAU LOGGING INC	70	2	C	15373.00
MOSS INC	70	2	C	15263.00
MERRILL MARINE TERMINAL SERVICES INC	70	2	C	15260.00
PHILLIPS VAN HEUSEN CORPORATION	70	2	C	15220.78
PALACE PLAYLAND ASSOCIATES LLC	70	2	C	15206.00
SONOCO PRODUCTS CO	70	2	C	15203.00
VILLAGE CAR CO	70	2	C	15102.00
JAMES W SEWALL CO INC	70	2	C	15096.00
ED PELLETIER & SONS INC	70	2	C	15025.00
SHAWNEE PEAK HOLDINGS INC	70	2	C	14862.00
DIAMOND PHOENIX CORPORATION	70	2	C	14818.00
NATIONAL DISTRIBUTORS INC	70	2	C	14812.64
M T K INC	70	2	C	14691.00
US FELT MANUFACTURING CO	70	2	C	14690.00
POWERTEL MARKETING GROUP LLC	70	2	C	14646.00
PROCESS INCORPORATED	70	2	C	14596.00
GENERAL ALUM & CHEMICALS CORPORATION	70	2	C	14499.00
ARMSTRONG FAMILY INDUSTRIES' INC	70	2	C	14418.00
FIRST CITIZENS BANK	70	105	C	14409.00
LIFEFLIGHT OF MAINE LLC	70	2	C	14266.00
ACORN PRODUCTS CO. INC.	70	2	C	14129.00
CAVENDISH AGRI SERVICES INC	70	2	C	14042.00
ORIX FINANCIAL SERVICES INC.	70	2	C	14030.00
CELTIC LEASING CORP	70	2	C	13972.00
METSO PAPER USA INC	70	2	C	13932.41
APPLEBEES NORTHEAST INC	70	2	C	13845.00
BRIDGE CORP	70	2	C	13837.00
KINDRED NURSING CENTERS WEST LLC	70	2	C	13805.63
R H WALES & SON INC	70	2	C	13739.00
D & G PR COMPANY	70	2	C	13712.00
SPECTRUM MEDICAL GROUP PA	70	2	C	13680.00
OCEAN NATIONAL BANK	70	2	C	13673.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
BEACON MARKETING SERVICES INC	70	2	C	13668.00
NORTHLAND FROZEN FOODS INC & SUBS	70	2	C	13641.00
INTERNATIONAL AQUA FOODS (USA) INC	70	2	C	13574.00
TOYOTA MOTOR MANUFACTURING CANADA	70	2	C	13465.00
WINGNUT HOSPITALITY LLC	70	2	C	13450.00
KEVIN E BRANNEN CORPORATION	70	2	C	13429.00
CIT FINANCIAL USA INC	70	2	C	13304.00
BOIS DAAQUAM INC	70	2	C	13290.00
SUPERVALU HOLDINGS INC	70	2	C	13083.00
VFS RESIDUAL HOLDING	70	2	C	13039.00
MACY'S EAST, INC.	70	2	C	13004.00
CIVES CORP	70	2	C	12963.00
CARROLS CORP	70	2	C	12895.00
PACTIV CORP	70	2	C	12844.62
FOREST INDUSTRIES INC	70	2	C	12831.00
MAINE CARDIOLOGY ASSOC	70	2	C	12753.00
BURRELLES	70	2	C	12706.00
MAY DEPT STORES CO & CONSOLIDATED SUBS	70	2	C	12700.00
FEDERAL DISTRIBUTORS INC	70	2	C	12690.00
STE CROIX REGIONAL FED CU	70	2	C	12641.00
NORTHCENTER FOODSERVICE	70	2	C	12553.00
MMG INSURANCE CO	70	2	C	12490.00
STONEYVALE INC	70	2	C	12476.00
PENOBSCOT ENERGY RECOVERY CO	70	11	P	12474.00
SARGENT & SARGENT	70	2	C	12433.00
A S & C B GOULD INC	70	2	C	12376.00
NORTHEAST LABORATORY SEVICES INC	70	2	C	12298.00
MAINE MUNICIPAL ASSOCIATION	70	2	C	12295.00
PINE TREE WASTE SYSTEMS,INC DBA G	70	2	C	12206.00
ROCHE DIAGNOSTICS CORPORATION	70	2	C	12129.00
MAIETTA ENTERPRISES INC	70	2	C	12103.00
WOODLANDS CLUB	70	2	C	12077.00
DANMARK INC	70	2	C	11943.00
COLD BROOK ENERGY	70	2	C	11885.68
GENERAL ELECTRIC CREDIT CORP OF TN	70	2	C	11773.00
LAI PROPERTIES INC	70	2	C	11751.00
AUBURN MFG INC	70	2	C	11710.00
EASTLAND SHOE MFG CORP	70	2	C	11700.00
DUNLAP AGENCY (THE)	70	2	C	11630.00
CAVENDISH FARMS OPERATIONS INC	70	2	C	11595.00
STAR GAS PARTNERS LP	70	11	P	11574.00
DEBIS FINANCIAL SERVICES, INC	70	2	C	11386.00
COMMERCIAL PAVING CO INC	70	11	P	11305.00
TOWN & COUNTRY FEDERAL CREDIT UNION	70	2	C	11284.00
ROBERT WARDWELL & SONS	70	2	C	11238.00
VIC FIRTH MFG, INC.	70	2	C	11187.00
SULLIVAN LOGGING INC	70	2	C	11167.00
TEX SHIELD INC	70	2	C	11114.00
GOVERNMENT EMPLOYEES CREDIT UNION OF MAI	70	2	C	11055.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ALTERNATIVE MANUFACTURING, INC	70	2	C	11034.00
HAMMOND LUMBER CO	70	2	C	10872.00
A & A BROCHU INC	70	2	C	10826.00
ZYACORP ENTERTAINMENT I LLC	70	2	C	10670.00
THE MONTALVO CORPORATION	70	2	C	10575.00
CENTRAL ST CORP	70	2	C	10552.00
MAINE EYE CENTER PA	70	2	C	10454.00
GABRIEL ELECTRONICS INC	70	2	C	10396.00
HERRICK WYNNE E	70	60	I	10385.00
PARKER LUMBER CO	70	2	C	10327.00
YAMAHA MOTOR CORP USA & SUBS	70	2	C	10303.00
IDEXX VETERINARY SERVICES INC	70	2	C	10257.00
ROCKY HILL QUARRY INC	70	2	C	10170.00
WEBBER OIL COMPANY	70	2	C	10159.00
WOLF EYE ASSOCIATES PA	70	2	C	10141.00
BERNSTEIN SHUR SAWYER & NELSON	70	2	C	10112.00
MAINE SURGICAL CARE GROUP PA	70	2	C	10103.00
PORTLAND PIPE LINE CORPORATION	70	2	C	10097.00
SUN INVESTMENTS INC	70	2	C	10083.00
G LAVOIE INC	70	2	C	9946.00
TWEETER HOME ENTERTAINMENT	70	2	C	9927.00
RTS PACKAGING LLC	70	2	C	9880.00
TIBBETTS INDUSTRIES INC	70	2	C	9785.13
JORDANS MEATS	70	2	C	9782.00
P R RUSSELL INC	70	2	C	9728.00
AMERICAN FALCON CORPORATION	70	2	C	9716.00
GULF OIL LIMITED PARTNERSHIP	70	11	P	9702.00
W S EMERSON COMPANY INC	70	2	C	9636.00
LAGERSTROM FARMS INC	70	2	C	9599.00
DAHL CHASE DIAGNOSTIC SERVICES	70	2	C	9565.00
ABBOTT LABORATORIES INC	70	2	C	9560.00
HOWARD SPORTS INC	70	2	C	9531.00
VAL DAMOUR FAB USA LLC	70	2	C	9486.76
SHERMAG CORP	70	2	C	9431.00
FALMOUTH COUNTRY CLUB	70	2	C	9429.00
AGILENT FINANCIAL SERVICES LLC	70	2	C	9427.00
PINE STATE TRADING CO	70	2	C	9427.00
SEA DOG BREWING CO.	70	2	C	9413.00
UNIVERSITY OF MAINE C U	70	2	C	9389.00
STATE FARM MUTUAL AUTOMOBILE INS CO	70	2	C	9324.00
OAK ISLAND SEAFOOD INC	70	2	C	9254.00
CORNVILLE CONSTRUCTION INC	70	2	C	9253.00
FARMINGTON CHIPPING ENTERPRISES INC	70	2	C	9174.00
SCHLOTTERBECK & FOSS COMPANY	70	2	C	9060.00
KDJW ASSOCIATES	70	11	P	9047.00
ELDUR CORP.	70	2	C	9017.00
OLYMPIA EQUITY INVESTORS I LP	70	11	P	8933.00
TRIPLE M TRUCKING INC	70	2	C	8888.00
ELECTRONIC MEDIA INTERNATIONAL	70	2	C	8871.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
MACHINING SOLUTIONS INC	70	2 C	8860.00	
CAT LUMBER CO INC	70	2 C	8755.00	
ABITIBI-CONSOLIDATED	70	2 C	8732.00	
NORTHEAST WELDING & FABRICATION INC	70	2 C	8730.00	
RF CHAMBERLAND, INC.	70	2 C	8701.00	
FINANCIAL INSTITUTION SVCS DEFINED BENEF	70	2 C	8625.00	
INFINITY FEDERAL CREDIT UNION	70	2 C	8619.00	
THE KENNEBEC COMPANY	70	2 C	8615.00	
ILLINOIS TOOL WORKS INC & SUBS	70	2 C	8593.00	
COMM TEL INTERNET INC	70	2 C	8588.00	
JOM INC DBA C	70	2 C	8563.00	
PARKWOOD INN LTD	70	2 C	8526.00	
FLEET NATIONAL BANK	70	2 C	8459.00	
MEDICAL REHABILITATION ASSOC PA	70	2 C	8396.00	
RARE HOSPITALITY MANAGEMENT INC	70	2 C	8362.00	
KLEINSCHMIDT ASSO	70	2 C	8350.00	
ROMAD COMPANY	70	11 P	8338.00	
ROUSSEL LOGGING INC	70	2 C	8282.00	
MERIDIAN MOBILE HEALTH LLC	70	2 C	8233.00	
VILLAGE CANDLE INC	70	2 C	8186.00	
GETTY PETROLEUM MARKETING INC	70	2 C	8120.00	
DUBAY TRUCKING INC	70	2 C	8063.00	
LETTER SYSTEMS INC	70	2 C	8045.00	
RADIO SHACK CORPORATION	70	2 C	8000.00	
MAIETTA CONSTRUCTION CO INC	70	2 C	7989.00	
APPLEBEES INTERNATIONAL INC & SUBS	70	2 C	7961.00	
GIBBS OIL CO LIMITED PARTNERSHIP	70	11 P	7958.00	
STERLING ROPE COMPANY INC	70	2 C	7954.00	
FLINT MARK	70	60 I	7946.00	
RUDMAN & WINCHELL, LLC	70	2 C	7931.00	
STONEY BOOK LOGGING INC	70	2 C	7907.00	
DONALD W COLE & WILLIAM C COLE PTNR	70	11 P	7863.00	
A E STORES COMPANY	70	2 C	7843.00	
BUGABOO CREEK HOLDINGS INC	70	2 C	7821.00	
THERIAULT LOGGING INC	70	2 C	7768.00	
PRESERVATION WOOD COMPANY LLC	70	2 C	7706.93	
SPLASHTOWN USA LLC	70	2 C	7696.00	
IOS CAPITAL INC	70	2 C	7653.00	
HARRIMAN ASSOCIATES	70	2 C	7612.00	
RENTOWN INC.	70	2 C	7577.00	
PLANET FITNES CENTER OF MAINE	70	2 C	7531.00	
BABINEAU LOGGING	70	2 C	7503.00	
ADVANCE STORES COMPANY INC	70	2 C	7466.00	
TRANS TECH INDUSTRIES INC	70	2 C	7450.00	
QUINTEL II CO	70	11 P	7445.00	
ROBERT MITCHELL CO INC	70	2 C	7442.00	
ATLANTIC REGIONAL FCU	70	2 C	7426.00	
SAGA COMMUNICATIONS OF NEW ENGLAND	70	2 C	7370.00	
ST LAURENT AND SONS EXCAVATION, INC	70	2 C	7344.00	

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
R H FOSTER ENERGY LLC	70	2	C	7318.00
OLIVER VENDING & MUSIC SYSTEMS	70	2	C	7313.00
LANCO/NUTEC CORP	70	2	C	7312.00
BETHEL FURNITURE STOCK INC	70	2	C	7311.00
MAINELY TREES INC	70	2	C	7275.23
RENT WAY INC	70	2	C	7272.00
WATERVILLE WINDOW CO INC	70	2	C	7194.00
CONTEMPORARY PRODUCTS INC	70	2	C	7174.00
MERIDIAN LEASING CORP	70	2	C	7132.00
THE VIA GROUP LLC	70	2	C	7105.00
MID-MAINE TELPLUS	70	2	C	7085.00
GOFISH COM INC & SUBSIDIARY	70	2	C	7077.00
OVERLOCK DWIGHT L	70	60	I	7062.00
U.F. STAINRITE INC	70	2	C	7036.00
IRON MOUNTAIN INFORMATION MANAGEMENT INC	70	2	C	7017.00
S M R T INC	70	2	C	7002.00
LOVELL LUMBER CO INC	70	2	C	6947.00
BIO MEDICAL APPLICATION OF MAINE	70	2	C	6944.00
EASTERN BANK	70	2	C	6881.00
WASCO PRODUCTS INC	70	2	C	6863.00
UNIQUE MACHINE INC	70	2	C	6845.00
HOGAN TIRE INC	70	2	C	6843.00
GUIMOND TIMMY H	70	60	I	6804.00
CENTER-COTTON INC	70	2	C	6782.00
MAINE AUTO RADIATOR MFG CO INC	70	2	C	6766.00
P&O PORTS NEW ENGLAND INC	70	2	C	6714.00
VOISINE BROS INC	70	2	C	6711.00
PORTLAND SHELLFISH COMPANY INC	70	2	C	6707.00
WATERVILLE SHIRT CO LLC	70	2	C	6705.00
C F HATHAWAY & CO	70	2	C	6686.00
GS PLOURDE INC	70	2	C	6686.00
STEEL PRO INC	70	2	C	6681.00
FRANKS & SON INC	70	11	P	6660.00
MMIC SERVICES COMPANY INC	70	2	C	6589.00
HAROLD WARREN CONSTRUCTION CO	70	2	C	6581.00
CRESTLINE SPECIALTIES INC	70	2	C	6567.00
STOP AND SHOPPE FOOD MART INC	70	2	C	6527.36
H D LOGGING INC	70	2	C	6519.30
PORTLAND II RAC, INC	70	2	C	6400.00
MAINE EDUCATION ASSN	70	2	C	6355.00
HARRY H MELCHER & SONS INC	70	2	C	6264.00
R F JORDAN & SONS CONSTRUCTION INC	70	2	C	6263.00
THE PEP BOYS	70	2	C	6210.00
CENTRAL DISTRIBUTORS INC	70	2	C	6164.00
RUTLAND MUSIC SERV	70	2	C	6083.00
JULIEN BEAUREGARD PTR	70	11	P	6051.00
GOGGINS SUPERMARKET INC	70	2	C	6035.00
ICEBRAND SEAFOODS MAINE INC	70	2	C	6017.00
YANKEE CANDLE CO INC	70	2	C	5960.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
PARALLEL TRANSPORTATION SERVICES INC	70	2	C	5944.00
R L FASHIONS OF MAINE LLC	70	2	C	5919.00
ALTERNATIVE ENERGY INC	70	2	C	5916.00
AMERICAN STEEL & ALUMINUM CORP	70	2	C	5915.00
NORTHEAST TOOL & DIE CO INC	70	2	C	5906.00
MAINE METAL RECYCLING INC	70	2	C	5869.00
ORTHOPAEDIC ASSOCIATES PA	70	2	C	5851.00
CLEAN HARBORS ENVIRONMENTAL SVCS	70	2	C	5848.00
E J JALBERT INC	70	2	C	5830.00
GRAPHIC COLOR SERVICE INC	70	2	C	5818.00
CTME LLC	70	2	C	5815.00
PICKUS OWEN B	70	60	I	5805.00
CHOPPER ONE INC	70	2	C	5804.00
S & S TRANSPORTATION INC	70	2	C	5800.00
DYSARTS SERVICE INC	70	2	C	5799.00
MCCRUM JAY Y	70	60	I	5762.73
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN	70	2	C	5757.00
CIT LENDING SERVICES CORP	70	2	C	5750.00
PUTNAM FIDUCIARY TRUST CO	70	2	C	5750.00
HARBOR AUDIO-VIDEO INC	70	2	C	5741.00
WILLIAMS FARMS INC	70	2	C	5734.00
FLEWELLING FARMS INC	70	2	C	5715.00
IBM GLOBAL SERVICES-NS DIV. C/O A	70	2	C	5715.00
LYDICK GEORGE L	70	60	I	5711.00
J T PROPERTIES	70	11	P	5686.00
AEP PRO SERV INC	70	2	C	5683.00
ALDRICH ENTERPRISES, LLC	70	2	C	5667.00
J'MIRAL U.S.	70	2	C	5640.00
MILLYARD HOLDING CORP & SUBS SHAER	70	2	C	5631.00
FRIGON DENNIS W	70	2	C	5613.00
SOUTHWORTH MILTON INC	70	2	C	5591.00
IMMU CELL CORP	70	2	C	5556.00
BARNES & NOBLE BOOKSELLERS INC	70	2	C	5540.00
MAINE MALL MOTORS	70	2	C	5523.00
GOLD STAR CLEANERS	70	2	C	5517.00
BIODESIGN INCORPORATED	70	2	C	5494.00
FIBER MATERIALS INC	70	2	C	5482.00
BANK OF AMERICA COMMERCIAL FINANCE CO.	70	2	C	5432.00
GALT BLOCK WAREHOUSE CO	70	2	C	5428.00
PINES HEALTH SERVICES	70	2	C	5422.00
HOULTON INTERNATIONAL CORP	70	2	C	5413.00
MOUNTAIN MACHINE WORKS	70	2	C	5408.00
DAVIS FORESTY PRODUCTS, INC.	70	2	C	5405.00
MAINE FAMILY FEDERAL CR UNION	70	2	C	5385.00
N H BRAGG & SONS	70	2	C	5339.00
SAS PITTSFIELD INC	70	2	C	5333.00
H E MURDOCK CO INC	70	2	C	5299.00
LUCERNE FARMS INC	70	2	C	5296.00
S/L CONSTRUCTION	70	2	C	5293.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
MAIL SERVICES INC	70	2	C	5283.00
DAHL CHASE PATHOLOGY ASSOC PA	70	2	C	5282.00
KWS INDUSTRIES INC	70	2	C	5282.00
PM KELLY INC	70	2	C	5265.00
ARTHUR D HENRY INC	70	2	C	5264.00
VERRILL & DANA LLP	70	11	P	5263.00
ICX CORP	70	2	C	5255.00
MORIN BRICK COMPANY	70	2	C	5244.00
CASCO BAY BREWING COMPANY	70	2	C	5230.00
FED EX GROUND PACKAGE SYS., INC.	70	2	C	5201.00
PARENT RUDOLPH F	70	60	I	5192.00
ENTERPRISE FOUNDRY INC.	70	2	C	5188.00
YALE FINANCIAL SERVICES, INC.	70	2	C	5188.00
AFFILIATED HEALTHCARE MANAGEMENT	70	2	C	5171.00
ROBERT WEISS ET AL PTNRS	70	11	P	5157.55
A W MADDEN INC	70	2	C	5157.00
DOWNEAST CONCEPTS INC	70	2	C	5147.00
EATON PEABODY	70	2	C	5117.53
OXFORD FEDERAL CREDIT UNION	70	2	C	5117.00
LONE STAR STEAKHOUSE & SALOON OF ME	70	2	C	5098.00
T M RICE & ASSOCIATES	70	2	C	5080.03
BLUE HILL MARKET INC #126	70	2	C	5060.00
LEE DODGE	70	2	C	5023.00
STEELSTONE INDUSTRIES INC	70	2	C	5013.00
PRACTICEPARTNERS	70	2	C	5009.00
RAINBOW FEDERAL CREDIT UNION	70	2	C	4999.00
USF RED STAR INC	70	2	C	4931.00
PORTLAND SAND & GRAVEL INC.	70	2	C	4919.00
TOBEY SHEETMETAL CO INC	70	2	C	4916.00
TNT ROAD COMPANY INC	70	2	C	4911.00
OCCUPATIONAL HEALTH RESEARCH	70	2	C	4894.00
MT ABRAM FAMILY RESORT LLC	70	2	C	4886.00
GE CAPITAL MANAGEMENT SERVICES CORP	70	2	C	4875.00
NORTHERN MAINE HAULING INC	70	2	C	4824.00
NEP SK INC	70	2	C	4796.00
THE LUCERNE INN INC	70	2	C	4761.00
GRAYBAR FINANCIAL SERVICES LLC	70	2	C	4760.00
CARTHUPLAS INC	70	2	C	4734.00
FLATBREAD PORTLAND INC	70	2	C	4733.00
SW & B CONSTRUCTION CORPORATION	70	2	C	4722.00
MEGA INDUSTRIES LLC	70	2	C	4709.00
THOMAS RICHARD A	70	60	I	4663.00
PLUM CREEK TIMBER COMPANY LP	70	2	C	4661.00
JAGGER BROTHERS INC	70	2	C	4660.00
J J BOUCHARD INC	70	2	C	4646.00
MEDICAL LABORATORIES INC	70	2	C	4628.00
MAINE SAVINGS FEDERAL CREDIT UNION	70	2	C	4612.00
MEMIC SERVICES, INC.	70	2	C	4608.00
HOGAN ROAD MOTORS	70	2	C	4602.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
PENOBSCOT SHORES ASSOCIATION	70	2	C	4601.00
KSI INC	70	2	C	4563.00
WADLEIGHS INC	70	2	C	4509.00
SAGOMA PLASTICS CORP	70	2	C	4508.00
MAINE STATE EMPLOYEES CREDIT UNION	70	2	C	4507.00
WRIGHT-PIERCE	70	2	C	4498.00
FURBUSH ROBERTS PRINTING CO INC	70	2	C	4482.00
AFFILIATED MATERIAL SERVICES	70	2	C	4473.00
GILBERT TREMBLAY INC	70	2	C	4452.00
AMERIPORT LLC	70	2	C	4443.00
DRUMMOND WOODSUM & MACMAHON	70	2	C	4430.00
CITIZENS LEASING CORP	70	2	C	4400.00
MERRILL INDUSTRIES INC	70	2	C	4393.00
ST. LAWRENCE & ATLANTIC RR	70	2	C	4387.00
WING LI LUNG INC	70	2	C	4366.00
COMPUTECH INC	70	2	C	4354.00
C B KENWORTH INC	70	2	C	4319.00
RETURNABLE SERVICES INC	70	2	C	4319.00
BODACIOUS BREADS INC	70	2	C	4268.00
MACOMBER INC	70	2	C	4251.00
WAHLCO METROFLEX	70	2	C	4234.00
FLINT ENTERPRISES INC	70	2	C	4219.00
M DAIGLE & SONS LOGGING INC	70	2	C	4217.00
HILL ROM COMPANY INC	70	2	C	4214.00
MID-STATE BUSINESS SCHOOL CORP.	70	2	C	4199.00
CRANE BROTHERS INC	70	2	C	4190.00
SEABOARD FEDERAL CREDIT UNION	70	2	C	4173.00
CAMDEN DRUG CO (THE)	70	2	C	4141.00
D L PETERSON TRUST	70	2	C	4138.00
JOKERS TWO INC	70	2	C	4131.00
SMITH'S MOUNTAIN VIEW EXPRESS INC	70	2	C	4120.62
H & G PRODUCE INC	70	2	C	4095.00
PATTEN TOOL & ENGINEERING INC	70	2	C	4095.00
OLDCASTLE PRECAST INC	70	2	C	4085.00
HANSCOM CONSTRUCTION INC	70	2	C	4054.00
WILLARD C DOYEN & SONS	70	2	C	4025.00
NEOKRAFT SIGNS INC	70	2	C	4010.00
JOHNSON COMPANY INC	70	2	C	3983.00
NORMAN HANSON & DETROY	70	2	C	3974.00
MASCHINO & SONS LUMBER COMPANY INC	70	2	C	3952.00
MACDONALD PAGE SCATZ FLETCHER & CO.LLC	70	2	C	3942.00
WITHAM FAMILY LIMITED PARTNERSHIP	70	11	P	3909.00
WAYFARER MARINE CORPORATION	70	2	C	3894.00
R M DAVIS INC	70	2	C	3884.00
V & R VARIETY	70	2	C	3880.00
FASTWASH INC.	70	2	C	3875.00
SHERIDAN CONSTRUCTION CORP (THE)	70	2	C	3863.00
WILLIAM GOODMAN & SONS LLC	70	2	C	3857.00
WALKER ASSOCIATES INC	70	2	C	3847.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
QUINTEL IV LLC	70	11	P	3843.00
INTELLICARE, INC	70	2	C	3827.00
JACKSON THOMAS C	70	60	I	3811.00
HAND WAYNE A	70	2	C	3810.00
MAINE VITREORETINAL CONSULTANTS LLC	70	2	C	3786.00
DUCAS LOGGING INC	70	2	C	3696.00
MCLAIN G R & OVERLOCK K PTNRS	70	2	C	3627.00
MATTINGLY PRODUCTS COMPANY INC	70	2	C	3621.00
TRANS WORLD ENTERTAINMENT CORP	70	2	C	3585.00
TOM & SUE RHOADS INC	70	2	C	3543.00
HAGGAN JR CLAYTON L	70	60	I	3542.00
BUSH EQUITIES INC	70	2	C	3510.00
UNION STREET ATHLETICS	70	2	C	3510.00
NORTH COUNTRY MACHINE INC	70	2	C	3508.00
INDEPENDENT EQUIPMENT LEASING	70	11	P	3498.00
MIKE THERIAULT CONSTRUCTION LLC	70	2	C	3480.00
HASKELL LUMBER INC	70	2	C	3476.00
UNION RIVER YACHT CLUB	70	2	C	3475.00
BANC OF AMERICA VENDOR FINANCE	70	2	C	3472.00
EYE CARE MEDICAL GROUP	70	2	C	3467.00
STEEL SERVICE CENTER	70	2	C	3457.00
EASTWOOD CONTRACTORS INC	70	2	C	3441.00
CAM MFG INC	70	2	C	3439.04
BLUENOSE LLC (THE)	70	2	C	3436.00
CASCO BAY EYECARE LLC	70	2	C	3421.00
J & S ELICHAH INC	70	2	C	3419.00
GREAT SKATES ENTERTAINMENT	70	2	C	3407.00
STIMSON RICHARD W	70	60	I	3389.00
R&R LOGGING INC	70	2	C	3387.00
BUCKEYE FOODS INC	70	2	C	3362.00
ANDERSON FAMILY TREE FARMS	70	2	C	3325.00
ALLAGASH BREWING CO INC	70	2	C	3323.00
TMM INC	70	2	C	3321.00
WATERVIEW RESOLUTION CORP	70	2	C	3305.00
AYOTTE SCOTT P	70	60	I	3296.00
BELFAST HOSPITALITY INC	70	2	C	3291.00
D L GEARY BREWING CO INC	70	2	C	3287.00
SNOWMAN'S OIL & SOIL INC	70	2	C	3284.00
SALOMON SMITH BARNEY INC	70	2	C	3275.00
RETINA CENTER OF MAINE LLC	70	2	C	3266.00
TRACTION	70	2	C	3255.00
BARSTOW III GEORGE	70	60	I	3245.00
ADVANCE AUTO SALES INC	70	2	C	3239.00
GOUWS CAPITAL MANAGEMENT INC	70	2	C	3231.00
FACIAL & ORAL SURGERY ASSOCIATES PA	70	2	C	3226.00
DORKS UNLIMITED	70	2	C	3219.00
J S I STORE FIXTURES INC	70	2	C	3212.00
HIGH RESOLUTION INC	70	2	C	3208.26
LANK MACHINING CO LLC	70	2	C	3181.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
NATANIS GOLF COURSE	70	2	C	3178.00
CUSHMAN EMBROIDERY	70	11	P	3161.00
WINDHAM MILLWORK INC	70	2	C	3144.00
FAYSCOTT LLC	70	2	C	3114.00
WINTER PEOPLE INC	70	2	C	3084.00
LOUVER LOGGING INC	70	2	C	3074.00
GG DIRECT A MAINE CORP	70	2	C	3070.00
MATHIEU'S SAW & TOOL INC	70	2	C	3054.00
NAMCO CYBERTAINMENT INC	70	2	C	3054.00
R A WEBBER & SONS INC	70	2	C	3054.00
SKELTON TAINTER & ABBOTT PA	70	2	C	3031.00
MAINE ANTIQUE DIGEST INC	70	2	C	3028.00
CARQUEST AUTO PARTS OF	HAMMO 70	2	C	3015.00
PELLETIER OWEN H	70	60	I	3014.00
PAYLESS SHOESOURCE INC	70	2	C	2994.00
SHERIDAN CORP (THE)	70	2	C	2991.00
RISING TIDE MARKET COOPERATIVE	MARKE 70	2	C	2986.00
FLEET CAPITAL CORP	70	2	C	2972.00
NEWPORT INDUSTRIAL FABRICATION INC	70	2	C	2967.00
FARM CREDIT OF MAINE	70	2	C	2951.00
JJJ & G INC	70	2	C	2945.00
GREATER PORTLAND FED C U	70	2	C	2934.00
AMMEX WAREHOUSE CO INC MAINE	70	2	C	2930.00
THE COUNTY QUICKSTOP INC	70	2	C	2900.00
DIRIGO DOWELS & PINS INC	70	2	C	2885.00
S H NEVERS INC	70	2	C	2885.00
QED OPTICAL, INC.	70	2	C	2873.00
SCOTT DUGAS TRUCKING & EXCAVATING	70	2	C	2856.00
CUSTOM CORDAGE LLC	70	2	C	2850.00
MEDICAL MUTUAL INS CO OF ME	70	2	C	2846.00
RITZ CAMERA CENTERS, INC & SUBS	70	2	C	2824.00
ROY T. INC	70	2	C	2806.00
ALLEN SCREEN PRINTING	70	2	C	2789.00
B P TRUCKING INC	70	2	C	2785.00
GENERAL PARTS INC	70	2	C	2780.00
SAMSONITE COMPANY STORES INC	70	2	C	2776.00
TROYCO LLC	70	11	P	2773.00
FREEPORT COUNTRY CLUB INC	70	2	C	2746.00
PMB INC	70	2	C	2743.18
R. A. MOORE CONSTRUCTION, INC.	70	2	C	2724.00
MAINE SURGICAL SUPPLY CO	70	2	C	2716.00
QUALEX INC	70	2	C	2686.00
E J PERRY CONSTRUCTION CO INC	70	2	C	2681.00
NORTHERN ME ORAL & FACIAL SURGERY	70	2	C	2674.00
MAINELY TRUSSES, INC.	70	2	C	2659.00
B DALTON BOOKSELLER INC	70	2	C	2654.00
ELECTROTECH INC	70	2	C	2636.00
STROUDWATER/NHG	70	2	C	2622.00
EVERGREEN INDEMNITY LTD.	70	2	C	2611.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
LABRIE DANIEL	70	60	I	2607.00
B & W PARTNERSHIP	70	11	P	2600.00
STONINGTON SEA PRODUCTS	70	2	C	2592.00
SUB BUILDERS INC	70	2	C	2589.00
STATE SAND & GRAVEL INC	70	2	C	2567.00
TRASK DECROW MACHINERY INC	70	2	C	2559.00
JO-ANN STORES, INC.	70	2	C	2558.00
BELL FARMS INC	70	2	C	2551.00
TIMBER RESOURCE GROUP LLC	70	2	C	2545.00
AUSTIN ASSOCIATES PA CPA'S	70	2	C	2543.00
SEBAGO BREWING COMPANY	70	2	C	2537.00
MAINE SCIENTIFIC INC	70	2	C	2526.00
TRUMPET ISLAND SALMON FARM INC	70	2	C	2525.00
HARTMANN LUGGAGE COMPANY	70	2	C	2520.00
THOMPSON VOLKSWAGON INC	70	2	C	2514.00
LAJOIE HERMAN J	70	60	I	2504.00
BARKER CHARLES W	70	60	I	2501.00
AUBURNDALE CLEANING CENTER INC	70	2	C	2498.00
MAINE LUBRICATION SERVICES INC	70	2	C	2497.00
KENNEBEC PROFESSIONAL PHARMACY LLC	70	11	P	2487.00
HAMLINS SPORTS WORLD INC	70	2	C	2455.00
RYAMY INVESTMENTS INC	70	2	C	2455.00
DIVERSEY LEVER INC	70	2	C	2446.00
OUELLETTE, LABONTE, ROBERGE & ALLEN PA	70	2	C	2434.00
CARQUEST AUTO PARTS OF 317 MAIN ST	70	2	C	2407.00
MAINE WOOD TURNING INC	70	2	C	2401.00
THORNDIKE & SONS INC	70	2	C	2400.00
BERGERON ROGER ODPA	70	2	C	2397.00
LANE SUPPLY COMPANY	70	2	C	2387.00
MAINE MASONRY CO INC	70	2	C	2384.00
EASTERN FIRE PROTECTION CO	70	2	C	2377.00
SODEXHO AMERICA LLC	70	2	C	2375.00
FREEPORT INN	70	2	C	2360.00
MORSE PHILIP	70	60	I	2350.00
KSW FCU	70	2	C	2346.00
PLASTIC AND HAND SURGICAL ASSOC	70	2	C	2331.00
KINNEY MICHAEL W	70	60	I	2321.00
THE CHILDRENS PLACE RETAIL STORES	70	2	C	2321.00
TRIPLE CROWN FARMS INC	70	2	C	2321.00
P & K SAND AND GRAVEL INC	70	2	C	2310.62
BRIGGS ADVERTISING INC	70	2	C	2306.00
STILLWATER SOFT SERVE	70	2	C	2305.00
ANSEWN FOOTWEAR BELTS FINE LEATHER	70	2	C	2299.00
MARTIN STEPHEN S	70	60	I	2296.00
TIMBERLINE LOGGING	70	2	C	2290.00
MILLENNIUM GOLF LLC	70	2	C	2286.00
QUADIC SYSTEMS INC	70	2	C	2285.00
MAGELLA BOUCHARD LOGGING	70	2	C	2284.00
RECORD TOWN INC	70	2	C	2284.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
BERKELEY LASERPRINTED MAILINGS, INC	70	2 C		2266.00
CENTRAL MAINE ORAL & MAXILLOFACIAL SURGE	70	2 C		2263.00
ARUNDEL MACHINE TOOL CO INC	70	2 C		2261.00
MAINE HEALTH INFORMATION CENTER INC	70	2 C		2257.00
S W COLE ENGINEERING INC	70	2 C		2253.00
COUNTY QWIK PRINT	70	2 C		2250.00
CORRECT BUILDING PRODUCTS LLC	70	2 C		2247.00
NOTRE DAME WATERVILLE FED CREDIT UN	70	2 C		2246.00
HOLIDAY HEALTH & RACQUET CLUB INC	70	2 C		2232.00
WHEN PIGS FLY INC	70	2 C		2229.00
MORRIS LOGGING INC	70	2 C		2216.00
PITTSFIELD WOOLEN YARNS CO INC	70	2 C		2206.00
KWIK KOPY PRINTING	70	2 C		2203.00
PHOENIX WELDING	70	2 C		2199.00
BERRY MANOR INN LLC	70	2 C		2190.00
MEDCOM LLC	70	2 C		2190.00
KNS-TH PORTLAND LLC	70	2 C		2174.00
RSVP DISCOUNT BEVERAGE & REDEMPTION	70	2 C		2142.00
MAINE COMMERCIAL TIRE INC 401(K) PROFI	70	2 C		2114.00
ARROW HEALTHCARE SERVICES INC	70	2 C		2106.00
SWANS WILBERT VAULT INC	70	2 C		2105.00
EMERSON CHEVROLET/BUICK/PONTIAC INC	70	2 C		2089.00
CAPITAL FAMILY PRACTICE PA	70	2 C		2077.00
MONAGHAN LEAHY LLP	70	11 P		2075.00
TAGGART CONSTRUCTION INC.	70	2 C		2068.00
WORKGROUP TECHNOLOGY PARTNERS INC	70	2 C		2065.00
COUNTY FEDERAL UNION (THE)	70	2 C		2062.00
WOO HOO INC	70	2 C		2058.00
BANGOR CHRISTIAN SCHOOLS	70	2 C		2054.00
BASEBALL INC AND ASTROSPHERE INC	70	2 C		2053.00
BLONDIN ENTERPRISES INC	70	2 C		2053.00
HARTLEYS	70	2 C		2046.00
CUMMINGS LAMONT & MCNAMEE	70	2 C		2042.00
GBF INFORMATION SYSTEMS INC	70	2 C		2042.00
ADAMS MICHAEL A	70	60 I		2036.00
BANGOR LETTER SHOP INC	70	2 C		2035.00
DAIGLE & HOUGHTON INC	70	2 C		2020.00
GARDINER NURSING HOME, INC.	70	2 C		2001.00
TOM BOURGOIN LOGGING INC	70	2 C		2001.00
INTERSTATE SEPTIC SYSTEMS INC	70	2 C		1995.00
C. V. DIAGNOSTICS	70	2 C		1994.00
HURD JILL	70	60 I		1993.00
METAL SPECIALTIES, INC.	70	2 C		1993.00
WORLD KITCHEN INC	70	2 C		1975.00
LEE LEASING	70	2 C		1973.00
QUICK LEASE CORPORATION	70	2 C		1970.00
HARTFORD INC	70	2 C		1955.17
PERKINS ERIC C	70	60 I		1940.00
P & L COUNTRY MARKET INC	70	2 C		1933.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
DAVIS + HANSCOM INC	70	2	C	1927.00
CAMERON MADELEINE	70	60	I	1920.00
SUSSMAN M D & ABOULEISH M D P A	70	2	C	1918.00
PATRONS OXFORD MUTUAL INSURANCE CO	70	2	C	1903.00
S LEONARD & J LEARY PTNRS	70	11	P	1883.00
SCARBOROUGH SPORT & FITNESS LLC	70	2	C	1883.00
315 MAIN STREET INC	70	2	C	1879.00
NEW ENGLAND SURFACES	70	2	C	1872.00
HOST LEISURE SERVICES LLC	70	2	C	1854.00
OLESON SAW TECHNOLOGIES	70	2	C	1852.00
WORLDSPAN L P	70	11	P	1852.00
H FINKLEMAN INC	70	2	C	1846.00
AMERICAN CONCRETE INDUSTRIES INC	70	2	C	1843.00
DARLING'S INC	70	2	C	1839.00
WDQ INC	70	2	C	1836.00
ROBERT WARREN WENTWORTH JR INC	70	2	C	1817.74
CONSOLIDATED FREIGHTWAYS CORP	70	2	C	1815.00
JONATHAN J RHOADES DMD	70	2	C	1811.00
SCARBOROUGH TERRACE LIMITED	70	2	C	1811.00
COASTAL METAL FAB INC	70	2	C	1793.00
ADVANTA LEASING CORP	70	2	C	1785.00
RAY J BYRAM INC	70	2	C	1785.00
PORT HARBOR MARINE	70	2	C	1784.00
ORTHOPAEDIC ASSOC OF BANGOR	70	2	C	1781.00
FLOTATION TECHNOLOGIES NC	70	2	C	1773.00
FDP LTD LIABILITY CO	70	2	C	1765.00
PAPE CHEVROLET INC	70	2	C	1746.00
LILLEY FARMS INC	70	2	C	1738.00
FORREST AUTO BODY	70	2	C	1735.00
BLACKWELL LUMBER MILL INC	70	2	C	1721.00
SHEEPSCOT MACHINE WORKS	70	2	C	1720.00
M & H LOGGING LLC	70	11	P	1718.00
MOBILE SPECT IMAGING LLC	70	2	C	1718.00
EDGECOMB ROBERT AND FREDERICK PTRS	70	11	P	1716.00
CROSBY MICHAEL	70	60	I	1705.00
DEXTER REGIONAL FEDERAL CR UNION	70	2	C	1705.00
MORRIS YACHTS INC	70	2	C	1700.00
HOUSING RESOURCES CORP	70	2	C	1699.00
HILL AND SONS TRUCKING INC	70	2	C	1677.00
MARGER ENTERPRISES INC	70	2	C	1666.00
BEAUREGARD EQUIPMENT INC	70	2	C	1655.00
HAMMOND CLIFTON K	70	60	I	1649.00
FREEPORT VETERINARY ASSOCIATES PA	70	2	C	1642.00
EVERGREEN CUSTOM PRINTING INC	70	2	C	1623.00
HODGDON YACHTS INC	70	2	C	1623.00
PERRY EDWARD	70	60	I	1604.00
JOHN J MCMULLEN ASSOC INC	70	2	C	1602.00
QUIRK SUBARU	70	2	C	1596.00
J L BROCHU INC	70	2	C	1595.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
HANNDS ON ICE CREAM	70	2	C	1591.00
R H RENY INC	70	2	C	1574.00
ANIMATED IMAGES INC	70	2	C	1572.00
MANSET MARINE SUPPLY CO. INC.	70	2	C	1568.00
TEM INC	70	2	C	1567.00
BANGOR TRUCK & TRAILER SALES INC	70	2	C	1562.00
SUMMIT COMMERCIAL LEASING CORP	70	2	C	1562.00
KATAHDIN ANALYTICAL SERVICES INC	70	2	C	1557.00
POST OFFICE EDITORIAL	70	2	C	1551.00
SABLE OAKS MANAGEMENT CORP	70	2	C	1547.00
M O HARRIS INC	70	2	C	1543.00
COLE HAAN COMPANY STORE INC.	70	2	C	1536.00
CHAFE RESTAURANT CORP	70	2	C	1529.00
WBRC ARCHITECTS ENGINEERS	70	2	C	1513.00
R B LOGGING INC	70	2	C	1507.00
KONICA PHOTO IMAGING INC.	70	2	C	1503.00
M & M SHEETMETAL & WELDING INC	70	2	C	1503.00
BEAULIEU PHILIP L	70	60	I	1502.00
MAINE COAST EYE CARE	70	2	C	1498.00
BRAKE SERVICE & PARTS INC	70	2	C	1497.00
CORINTH PRODUCTS COMPANY INC	70	2	C	1494.00
MERITHEW ANTHONY	70	60	I	1486.00
WINDEROSA MANUFACTURING & DIST	70	2	C	1485.00
CONSECO FINANCE VENDOR SERVICIS CORP	70	2	C	1478.00
KENNEBEC FED SVGS & LOAN OF WATERVILLE	70	105	C	1474.00
REILLY'S BAKERY INC	70	2	C	1464.00
ST CLAIR DAVID	70	60	I	1462.00
JACQUES ANDREW P	70	60	I	1457.00
XURON CORP	70	2	C	1452.00
LEADBRO LLC	70	2	C	1450.00
FREEPORT WOODWORKING ASSOCIATES INC	70	2	C	1448.00
PARENT LUMBER CO INC	70	2	C	1445.00
HAHNEL BROS CO	70	2	C	1439.00
BLACKBEARD'S INC	70	2	C	1428.00
LAWRENCE AMOS P	70	60	I	1423.00
BRADFORD DAVID J	70	60	I	1418.00
XWAVE NEW ENGLAND CORP	70	2	C	1414.00
H C HAYNES INC	70	2	C	1412.00
GLA NETWORK TECHNOLOGIES, INC	70	2	C	1407.00
NEW ENGLAND EQUIPMENT RENTAL, INC.	70	2	C	1404.00
FORT KENT FEDERAL CREDIT UNION	70	2	C	1402.00
T-NETIX INC & SUBS	70	2	C	1397.00
LINWOOD D FRASER INC	70	2	C	1391.00
PETRUCCELLI MARTIN & HADDOW LLP	70	11	P	1390.00
CREATIVE BROADCAST CONCEPTS INC	70	2	C	1388.00
NORTH WILDERNESS LOGGING INC	70	2	C	1384.80
P A ASLAM MD PA	70	2	C	1374.00
WALTZ PHARMACY BELFAST LLC	70	2	C	1368.00
BOULOS COMPANY THE	70	2	C	1362.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MCKENNEY GALEN P	70	60	I	1360.00
R & H ENTERPRISES	70	2	C	1358.00
FALLS RETAIL, INC.	70	2	C	1352.00
BRANN & ISAACSON LLP	70	11	P	1346.00
ROCKLAND GOLF CLUB INC	70	2	C	1344.00
SULLIVAN THOMAS K	70	60	I	1343.00
ZEMBROSKI STEVEN	70	60	I	1343.00
RAM TRUST SERVICES INC	70	2	C	1338.00
THE CHISHOLM CORP	70	2	C	1327.00
SHIBLEY ROBERT J	70	60	I	1321.00
TANGLEWOOD ENTERPRISES INC	70	2	C	1316.00
WILBUR'S OF ME CHOCOLATE CONFECTION	70	2	C	1314.00
S M D METAL FABRICATION	70	2	C	1310.00
SANWECO INC	70	2	C	1306.00
ORAL SURGERY ASSOCIATES PA	70	2	C	1298.00
FOSTER COLOR LAB INC.	70	2	C	1291.00
BAYSHORE CONCRETE PRODUCTS/ME INC	70	2	C	1288.00
FREEPORT MANUFACTURING CO	70	2	C	1288.00
TRENTON BRIDGE LOBSTER POUND I	70	2	C	1283.00
SCOTTYS RESTAURANT LLC	70	2	C	1281.00
YORK FORD SALES	70	2	C	1280.00
CARQUEST AUTO PARTS OF AUGUSTA ME	70	2	C	1273.00
CHALMERS INSURANCE AGENCY INC	70	2	C	1272.00
LEWISTON-AUBURN HOCKEY ARENA INC	70	2	C	1267.00
ESPANA SOCORRO M	70	60	I	1261.00
CHESTER A RICE CO	70	2	C	1258.00
K V FEDERAL CREDIT UNION	70	2	C	1257.00
NEVERS CORP	70	2	C	1250.00
CHESTER M KEARNEY PA	70	2	C	1249.00
FLEWELLING BRENT	70	60	I	1248.00
CAMDEN RIVERHOUSE HOTEL	70	11	P	1240.00
KNOWLES INDUSTRIAL SERVICES CORP	70	2	C	1239.00
ENTRUST INC	70	2	C	1237.00
FRENCH & BRAUN INC	70	2	C	1237.00
IMAGE WORKS	70	2	C	1235.00
EVERGREEN CREDIT UNION	70	2	C	1230.00
R N HASKINS PRINTING CO, INC.	70	2	C	1222.00
CROSBY GARY J	70	60	I	1219.00
VITAS TORTILLAS INC	70	2	C	1217.00
CANTEEN SERVICE CO	70	2	C	1214.00
PLEAU ENTERPRISES NO ONE INC	70	2	C	1214.00
BREWER'S SO FREEPORT MARINE INC	70	2	C	1202.00
KWS INC	70	2	C	1201.00
VALLEY PHARMACY INC	70	2	C	1192.00
HARVARD PILGRIM HEALTH CARE	70	2	C	1180.00
GILBERT WOOD PRODUCTS INC	70	2	C	1178.00
CASCO DEVELOPMENT INC	70	2	C	1175.00
ACADEMY GENERAL DENTISTRY	70	2	C	1172.00
DANSK INTERNATIONAL DESIGNS LTD	70	2	C	1171.00

MAINE REVENUE SERVICES  
AGGREGATE BETR\_REFUNDS  
PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MWC FOOD ENTERPRISES, INC.	70	2	C	1166.00
D PLOURDE LOGGING INC	70	2	C	1159.00
RUETTY MICHAEL T	70	60	I	1159.00
CARIBOU COUNTRY CLUB	70	2	C	1156.00
LEVESQUE LOUIS P	70	60	I	1156.00
KINETIC SYSTEMS INC	70	2	C	1153.00
BIO-REMEDIATION SERVICES, INC.	70	2	C	1152.00
FROST'S MOBIL SERVICE	70	11	P	1151.00
NEW YORK LIFE INSURANCE CO	70	2	C	1151.00
PAUL G WHITE TILE CO INC	70	2	C	1150.00
SKILLINS GREENHOUSES	70	2	C	1150.00
WATERVILLE MACHINE INC	70	2	C	1149.00
TREFOIL CORP	70	2	C	1148.00
LOFTWARE INC	70	2	C	1146.00
HAMILTON WILLARD D OD PA	70	2	C	1143.00
MAINE TIMES PUBLISHING COMPANY	70	2	C	1143.00
MOSENFELDER ROBERT I	70	60	I	1138.00
VFS HOLDING INC	70	2	C	1134.00
LINNELL CHOATE & WEBBER	70	11	P	1131.00
SULLIVAN & MERRITT INC	70	2	C	1130.00
CAND INC	70	2	C	1126.00
COFFINS GENERAL STORE INC	70	2	C	1126.00
MICHAUD EDWIN G	70	60	I	1124.00
ALLEN AGENCY	70	2	C	1116.00
CARQUEST AUTO PARTS OF HOULTON ME.	70	2	C	1115.00
WARD JR CLINTON D	70	60	I	1108.00
NEW HOLLAND CREDIT COMPANY LLC	70	2	C	1104.00
LAWRENCE B & SACHS S PTNRS	70	11	P	1099.00
MINT PRINT INC	70	2	C	1090.00
MOUNTAIN TOPS INC	70	2	C	1089.00
JOKAST INC	70	2	C	1076.00
WALLS MARIE E	70	60	I	1076.00
GIFFORD LINDA B	70	2	C	1071.00
S + G CONSTRUCTION INC	70	2	C	1063.00
COFFEE BY DESIGN INC	70	2	C	1057.00
AROOSTOOK PRINT SHOP INC	70	2	C	1043.00
SEARSPORT PINES GOLF COURSE	70	2	C	1041.00
DYER JAMES R	70	60	I	1040.00
KMA INC	70	2	C	1036.00
MICHAEL HEWES INC	70	2	C	1021.00
LEVASSEUR PHILIP L	70	60	I	1020.00
MORTON LARRY & JASON MORTON PTNRS	70	2	C	1020.00
RIVER HOUSE ASSOCIATES	70	11	P	1020.00
CCB INC	70	2	C	1016.00
MAINE REAL ESTATE INFORMATION SYSTEM INC	70	2	C	1016.00
PARLIN RACHEL L	70	60	I	1013.00
STEAKS N STUFF, INC.	70	2	C	1008.00
KELLY KEITH	70	60	I	1007.00
STARFISH ENTERPRISES LLC	70	2	C	1005.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
LE REVE DES MANGEURS	70	2	C	1004.00
ROBUSTELLI, ROTZ & SOUCY, PA	70	2	C	1002.00
SFP INC	70	2	C	1002.00
DIRIGO ENGINEERING	70	2	C	1001.00
CARQUEST AUTO PARTS OF CARIBOU ME INC	70	2	C	1000.00
LINCOLN RENTAL SYSTEMS INC	70	2	C	999.00
LOCKHEED MARTIN CORP	70	2	C	995.00
WORKING WORDS & GRAPHICS, INC.	70	2	C	994.00
RIVERSIDE PUBLISHING COMPANY	70	2	C	993.00
ARTSTOCK	70	2	C	991.00
RAYMOND T BEDETTE DDS PA	70	2	C	989.00
SKILLINGS-SHAW AND ASSOC	70	2	C	988.00
DOWN EAST TECHNOLOGY, INC.	70	2	C	987.00
OAKES & PARKHURST GLASS INC	70	2	C	986.00
A & L CONSTRUCTION INC	70	2	C	984.00
AUTOMOTIVE RECOVERY SERVICES INC	70	2	C	981.00
MVP SPORTS STORES INC	70	2	C	981.00
BRADSTREET CONSULTANTS INC	70	2	C	965.00
HERMON FAMILY RESTAURANT	70	2	C	957.00
D B J MCGUIRE INC	70	2	C	948.86
TCF LEASING INC	70	2	C	948.00
MICHELE E SPEKHARDT DMD PA	70	2	C	945.00
ST GEORGE CONSULTING GROUP INC	70	2	C	942.00
FILLMORE'S INCORPORATED	70	2	C	941.00
KENNEBEC YACHT CLUB	70	2	C	941.00
BURGESS ADVERTISING & ASSOC. INC.	70	2	C	940.00
LALIBERTE PETER B	70	60	I	936.00
SACO SPORT & FITNESS INC	70	2	C	927.00
HEALTHFIRST FEDERAL CREDIT UNION	70	2	C	922.00
MORONG BRUNSWICK	70	2	C	922.00
BUILDING ETCETERA INC	70	2	C	917.00
COWGER PATRICK F	70	60	I	916.00
SODEXHO OPERATIONS LLC	70	2	C	913.00
OAKLAND SHEET METAL INC	70	2	C	911.00
SCHWARTZBERG GARY	70	60	I	906.00
COAST LINE CREDIT UNION	70	2	C	897.00
KML INC	70	2	C	896.00
RALPH MCNAUGHTON CONSTRUCTION INC	70	2	C	894.00
DUNNETT INC	70	2	C	891.00
COLONIAL ADJUSTMENT INC	70	2	C	888.00
LEE CREDIT EXPRESS INC	70	2	C	884.00
CARQUEST AUTO PARTS OF BATH ME.	70	2	C	883.00
HAMILTON MARINE INC	70	2	C	883.00
QUELLETTE SHAWN R	70	60	I	883.00
WELCH JENNIFER	70	60	I	882.00
LECLERC JEAN	70	60	I	879.00
FASTWASH	70	2	C	878.00
GIGUERE ENTERPRISES INC	70	2	C	871.00
MARK DIAMOND DDS LLC	70	2	C	862.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
NORMAN CHARLES L	70	60	I	861.00
LAVALLEE FEDERAL CREDIT UNION	70	2	C	855.00
COIN INC	70	2	C	852.00
COUNTY YANKEE	70	2	C	850.00
SUSAN CLOSE INC	70	2	C	847.70
CARROLL E TAYLOR & ASSOCIATES	70	2	C	845.00
FRANKLIN CHRYSLER INC	70	2	C	843.00
BARNES ELLEN S	70	60	I	842.00
GUIMOND JR ALBERT	70	60	I	838.00
HARDY HENRY J	70	60	I	838.00
GARDINER KEN	70	60	I	836.00
TRUE'S INC	70	2	C	836.00
DENNIS PAPER & FOODSERVICE	70	2	C	834.00
LIMESTONE BOARDING HOME ASSOCIATES	70	11	P	832.00
BIG G'S DELI (A MAINE CORP)	70	2	C	830.00
GARNET HEAD ASSOCIATES INC	70	2	C	830.00
CLOUGH STEVEN E	70	60	I	827.00
GILBERT ERNEST J	70	60	I	823.00
BANC OF AMERICA LEASING & CAPITAL LLC	70	2	C	822.00
DROUIN JR RICHARD A	70	60	I	821.00
PETER THERIAULT JR INC	70	2	C	819.00
SMART JENNIFER L	70	60	I	819.00
J L HAMMETT CO	70	2	C	818.00
WATERVILLE OB/GYN PA	70	2	C	817.00
BONNEAU & GEISMAR PA LLC	70	2	C	815.00
HIGGINS LUMBER MILL INC	70	2	C	812.00
W M CAMERON	70	2	C	812.00
THE FINISH LINE INC	70	2	C	810.00
KENDUSKEAG YACHT CLUB	70	2	C	800.00
BLACK ICE ENTERPRISES	70	2	C	796.00
S & J MANAGEMENT INC	70	2	C	795.00
BELMONT MOTEL CORP	70	2	C	790.00
BROWNIE PRESS INC	70	2	C	788.00
J & J HAINES EXCAVATION INC	70	2	C	782.00
PATRICK ST PETER & SONS INC	70	2	C	782.00
CLEWLEY FOUNDATIONS INC	70	2	C	780.00
RICHARDS BLAINE A	70	60	I	780.00
LEIGHTON ELWOOD E	70	60	I	778.00
RANDALL MALCOLM A	70	60	I	778.00
THE KYES AGENCY INC	70	2	C	777.00
RIOUX GUILD	70	60	I	773.00
MOORHEAD JAMES D	70	60	I	772.00
MY THREE SONS INC	70	2	C	765.00
SOME PIZZA INC	70	2	C	762.00
HAROLD C RALPH CHEVROLET INC	70	2	C	761.00
LEADING EDGE INC	70	2	C	761.00
LEASE CORP OF AMERICA	70	2	C	761.00
BJ'S AUTOMOTIVE DIAGNOSTIC CENTER	70	2	C	760.00
LEIGHTON TOBY V	70	60	I	759.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
MEDICAL PROVIDER MANAGEMENT CO LLC	70	2	C	759.00
OSHKOSH B GOSH RETAIL INC	70	2	C	759.00
ENDODONTIC ASSOC PA	70	2	C	758.00
BROOKS BROTHERS INC	70	2	C	757.00
NEUROLOGY ASSOCIATES PF EASTERN MAINE	70	2	C	755.00
ARTEL INC	70	2	C	754.00
KINDRED HOSPITALS EAST LLC	70	2	C	753.00
R A PARADIS + SON INC	70	2	C	752.00
MAINE CENTERS FOR HEALTHCARE PA	70	2	C	747.00
JOHNSON CARL A	70	60	I	734.00
BENNINGTON SCOTT C	70	60	I	733.00
MILLINOCKET FABRICATION & MACHINE INC	70	2	C	732.00
TOGUE POND COMPANY	70	2	C	730.00
COASTAL PRODUCTS COMPANY	70	2	C	728.00
B & K CONSTRUCTION INC	70	2	C	724.00
SPRAGUE CORP	70	2	C	724.00
CURTAINSHOPS OF MAINE INC	70	2	C	723.80
DWELLEY JAY	70	60	I	723.00
WARREN CURRIER & BUCHANAN	70	11	P	720.00
THE MACLAND COMPANY	70	2	C	719.00
ACCESSORIES UNLIMITED OF ME INC	70	2	C	718.00
NELSON & SMALL INC	70	2	C	718.00
GENERAL CINEMA THEATRES, INC	70	2	C	717.62
LITTLEFIELDS GYM INC	70	2	C	717.00
MAINELINE DISTRIBUTORS	70	2	C	716.00
MAINE HEALTH CARE ASSOCIATION	70	2	C	714.00
DESJARDINS JESSICA C	70	60	I	712.00
CORNELIO STEVEN J	70	60	I	711.00
MMHP INC	70	2	C	709.00
CARQUEST AUTO PARTS OF BRUNSWICK ME	70	2	C	707.00
AINSWORTH & THELIN PA	70	2	C	705.00
HUSTED CHESTER M	70	60	I	705.00
ROSS JONATHAN M	70	60	I	705.00
COASTAL COMPUTER CONSULTANTS CORP	70	2	C	703.00
GENPLEX INC	70	2	C	699.00
WEGNER CARL R	70	60	I	697.00
SEBASTICOOK VALLEY FEDERAL CREDIT UNION	70	2	C	696.00
20TH MAINE, INC.	70	2	C	696.00
DEWAN TERRENCE J	70	60	I	694.00
MAINE COAST CONSTRUCTION CORP	70	2	C	686.00
KENNEBEC INTERNAL MEDICINE	70	2	C	683.00
CARQUEST AUTO PARTS OF FARMINGTON ME INC	70	2	C	680.00
HEATHROW CORPORATION	70	2	C	678.00
MITCHELL DAVID A	70	60	I	677.00
MIVILLE DONALD R	70	60	I	677.00
PL KENNEY CO LLC	70	2	C	676.00
K D DISPLAY & DESIGN INC	70	2	C	673.00
MACHIAS SAVINGS BANK & SUBSID	70	2	C	672.00
NEGRI ALFRED J	70	2	C	672.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
BEEAKER WILLIAM P	70	60 I	670.00	
JOHNSTON ALAN E	70	60 I	670.00	
REKADOM INC	70	2 C	670.00	
HARMON JR HOWARD C	70	60 I	668.00	
GOLDBERG MICHAEL P	70	2 C	662.00	
CVS OF WATERVILLE MAINE INC	70	2 C	660.00	
ROLLINS P & CARL C PTNRS	70	2 C	659.00	
SNELL JR JOHN E	70	60 I	654.00	
ARCHER CARL G	70	60 I	652.00	
CHESTNUT COMMUNITY CREDIT UNION	70	2 C	652.00	
EUROPEAN BAKERY INC.	70	2 C	650.00	
LINNCO INC	70	2 C	650.00	
DUSOE PETER B	70	60 I	648.00	
AFFILIATED FISCAL CONSULTANTS	70	2 C	645.00	
RAILROAD SQUARE CINEMA INC	70	2 C	645.00	
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	70	2 C	644.00	
KITTERY OPTOMETRICE ASSOCIATES	70	11 P	644.00	
CHIROPRACTIC CORP OF N MAINE	70	2 C	643.00	
PRESQUE ISLE COUNTRY CLUB	70	2 C	643.00	
RANKIN'S INC	70	2 C	638.00	
KENNEBEC INTERNAL MEDICINE ASSOC	70	2 C	637.00	
CUDDY & LANHAM	70	2 C	635.00	
HANCOCK LAND COMPANY INC.	70	2 C	634.00	
TY-GAR MACHINE INC	70	2 C	634.00	
JORDAN PHILIP K	70	60 I	632.00	
FOUR SEASON GROUNDS CARE INC	70	2 C	631.00	
TOZIER DALE	70	2 C	631.00	
SPINNEY CREEK SHELLFISH INC	70	2 C	629.83	
PYE RONALD A	70	60 I	629.00	
SCIENCE SOURCE (THE)	70	2 C	627.00	
CORRIVEAU ROBBY	70	60 I	624.00	
LAPLANTE RICHARD P	70	60 I	624.00	
MEXICO ONE STOP INC	70	2 C	623.00	
DIAMOND MARK J	70	2 C	622.00	
CENTER TRANSPORT INC	70	2 C	621.00	
G H M AGENCY INC	70	2 C	614.00	
SURVEY & GEODETIC CONSULTANS INC	70	2 C	614.00	
D H L WORLDWIDE EXPRESS	70	2 C	613.00	
MAINE STREET GRAPHICS INC	70	2 C	612.00	
ACHERON ENGINEERING SERVICES WILLI	70	2 C	610.00	
CIULLA MICHAEL A	70	60 I	610.00	
RAINEY WADE E	70	60 I	610.00	
PLATZ ASSOCIATES	70	2 C	603.00	
ALLEN DAVID P	70	60 I	590.00	
H & S CONSTRUCTION INC	70	2 C	590.00	
ROARING BROOK NURSERIES INC	70	2 C	590.00	
PITTSFIELD PHARMACY INC	70	2 C	587.00	
TREWORGY FAMILY ORCHARDS INC	70	2 C	587.00	
LITTLE GUY PRESS INC	70	2 C	586.00	

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
ISAACSON & RAYMOND P A	70	2	C	585.00
SERVICE RENTAL INC	70	2	C	585.00
CHARLES B DAVIS CO INC	70	2	C	584.00
FLINT NANCY	70	60	I	583.00
KENNETH H ROCKWOOD DVM PA	70	2	C	582.00
HARRIS + VICKERS CPA PA	70	2	C	581.00
LEADBETTER TRUCKS INC	70	2	C	581.00
THE LAUNDRY BASKET	70	2	C	580.00
MWC FOODS INC	70	2	C	579.00
LEW RIOUX & CO INC	70	2	C	577.00
DUBE RICHARD	70	60	I	576.00
GRANT TERRY D	70	60	I	576.00
MILLETT SCOTT S	70	2	C	576.00
THE TWILITE MOTEL	70	11	P	575.00
ELSAESSER FREDERICK J	70	60	I	574.00
VOGEL & ASSOCIATES PA	70	2	C	574.00
ADVANCED DATA SYSTEMS	70	2	C	573.00
GOODKIND PEN COMPANY INC	70	2	C	573.00
LAPLANTS' LOGGING INC	70	2	C	573.00
ROCKLAND ANIMAL HOSPITAL LLP	70	11	P	572.00
COUSINS CONSTRUCTION CORP	70	2	C	568.00
TODD RICHARDSON AND ASSOCIATES	70	2	C	568.00
AMERICOLD LOGISTICS LLC	70	2	C	565.00
CARQUEST AUTO PARTS OF BROADWAY, ME	70	2	C	564.00
CAFE MIRANDA	70	2	C	562.00
FEAR MICHAEL H	70	60	I	560.00
DAVES DIRTWORKS INC	70	2	C	559.29
OUTER WEST BROADWAY	70	2	C	555.00
JANDREAU RONALD R	70	60	I	554.00
SMITH BOATYARD INC	70	2	C	552.00
COASTAL CARPENTRY INC	70	2	C	547.00
HARRY J SMITH COMPANY	70	2	C	545.00
CHUTE CHEMICAL CO	70	2	C	544.00
LO & TO INC	70	2	C	544.00
P L WILLEY CO AGWAY	70	2	C	543.00
VP FILM AND TAPE PRODUCTIONS INC	70	2	C	539.00
WILLIAMS DANA E	70	60	I	538.00
SANDORA ENTERPRISES INC	70	2	C	536.00
TIRRELL LAWRENCE V	70	60	I	535.00
WELCH DAVID M	70	60	I	533.00
LENOX INCORPORATED	70	2	C	532.00
GREATER WATERVILLE AREA FCU	70	2	C	531.00
WILSON'S LAWNERVICE & SNOWPLOWING	70	2	C	531.00
PAPE AUTO MOTION INC	70	2	C	530.00
SCIENTIFIC GAMES INC	70	2	C	530.00
MPR ENTERPRISES INC	70	2	C	529.00
STONE WALL FARMS	70	2	C	529.00
PERRYS INC	70	2	C	524.00
STIMSON ROBERT L	70	60	I	521.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE ACCT	TYPE BUSINESS		
MAXWELLS INC	70	2	C	520.00
IDEALEASE OF MAINE INC	70	2	C	518.00
SHEAR EXPRESSIONS	70	2	C	513.00
LES WILSON & SONS	70	2	C	510.00
SUNGLASSES USA INC	70	2	C	508.00
HPSC INC	70	2	C	507.00
THE TRAVELERS INDEMNITY COMPANY	70	2	C	504.00
GOODWIN RICHARD L	70	60	I	502.00
LORING BANK STATIONERS INC	70	2	C	499.00
CLARK CONSTRUCTION GROUP INC	70	2	C	497.00
NORTHLAND ROOFING INC	70	2	C	497.00
ITS ONLY NATURAL INC	70	2	C	494.00
PROFESSIONAL HOME NURSING INC	70	2	C	494.00
ROBERTS MARGARET L	70	60	I	493.00
TAYLOR DAIRY FARM	70	2	C	492.00
CENTER STREET DENTAL PA	70	2	C	491.00
HARDINGS LAW OFFICES	70	2	C	491.00
WATERVILLE DENTAL LAB INC	70	2	C	491.00
HALLOWELL & MACMANNIS ODP	70	2	C	490.00
HVAC SERVICES INC	70	2	C	489.09
CARQUEST AUTO PARTS OF ELLSWORTH MEINC	70	2	C	488.00
RIOUX TIMOTHY	70	60	I	488.00
GLASS CHRISTOPHE C	70	60	I	487.00
EDWARDS FAUST & SMITH	70	2	C	485.00
THERIAULT BILLY M	70	60	I	485.00
MULLEN JEANNE L	70	60	I	480.00
DONALD J. & RACHEL C. PARADIS PTNRS	70	11	P	478.00
FORTIN HOWGATE & HARMON	70	11	P	478.00
HIGGINS DANIEL P	70	60	I	477.00
GUISELEY DAVID L	70	60	I	476.00
LEHR INSURANCE AGENCY	70	2	C	473.00
SHARON DRAKE REAL ESTATE INC	70	2	C	473.00
NETLAND THOMAS E	70	60	I	472.00
PENOBSCOT YACHT CLUB	70	2	C	470.00
LOVELY LESLIE	70	60	I	469.00
MAINE PUBLISHING CORP	70	2	C	468.00
PHARMACY MANAGEMENT GROUP	70	2	C	468.00
NET PACK SYSTEMS INC	70	2	C	467.00
OLDHAM MARGOLIS & TADDEO MD PA	70	2	C	467.00
AFFILIATED COLLECTIONS INC	70	2	C	466.00
KAZMAR INC	70	2	C	466.00
VICTOR FLICK CORP	70	2	C	466.00
WALTZ PHARMACY WALDOBORO LLC	70	2	C	466.00
ALLEN AVE HOUSING ASSOC	70	11	P	463.00
RINK DOUGLAS B	70	60	I	462.00
STACKHOUSE DAVID G	70	60	I	462.00
MARLIN LEASING CORPORATION	70	2	C	461.00
B & B INC	70	2	C	460.00
POPULAR LEASING USA INC	70	2	C	457.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT			-----
MARSH CYNTHIA B	70	60	I	452.00
BLACKSTONE LAND SURVEYING, PA	70	2	C	451.00
JORDAN CONSTRUCTION INC	70	2	C	447.00
GEE NEWMAN B	70	60	I	446.00
DAIRY QUEEN OF ROCKLAND, INC.	70	2	C	445.00
ROSS MD JAMES	70	60	I	445.00
MALCOLM L PETTEGREW INC	70	2	C	443.00
TRAFTON LAWRENCE C	70	60	I	442.00
ANCO INC	70	2	C	441.00
JABAR BATTEN RINGER & MURPHY PTNRS	70	11	P	440.00
PLATZ & THOMPSON	70	2	C	439.00
LABONTY ENGINEERING INC	70	2	C	438.00
PINE TREE PROPANE LLC	70	2	C	438.00
TARGET MARKETING MAINE INC	70	2	C	438.00
ELLIS DAVID W	70	60	I	435.00
W & W INC	70	2	C	435.00
HUFF DANA E	70	60	I	434.00
CLAREON CORPORATION	70	2	C	430.00
THE VILLAGE STORE INC	70	2	C	428.00
HOYT KRISTINE L	70	60	I	427.00
BENSON JOYCE	70	60	I	426.00
COLE WHITNEY FORD INC	70	2	C	426.00
GILPATRICK WILBUR F	70	60	I	426.00
OFFICE OF CORNELIA C VIEK CPA	70	2	C	426.00
MOODYS RESTAURANT	70	2	C	424.00
NOEL & NOEL ENTERPRISES	70	2	C	424.00
CARQUEST AUTO PARTS OF LISBON FALLSME IN	70	2	C	423.00
PFALTZGRAFF OUTLET CO C/O R	70	2	C	422.00
WILLOW RUN DENTAL ASSOCIATION PA	70	2	C	421.00
PERRY FITTS BOULETTE & FITTON PA	70	2	C	418.85
JOHN E O'DONNELL & ASSOCIATES INC	70	2	C	418.00
SMITH CHRISTOPHER S	70	60	I	418.00
CURRY PRINTING AND COPY CENTER	70	2	C	417.00
OCEAN ORGANICS CORP	70	2	C	412.00
CIRCLE K DAIRY FARMS, INC	70	2	C	410.00
MAINE FENCE CO	70	2	C	410.00
RHUMB LINE INC	70	2	C	408.00
MDM MOTELS INC	70	2	C	406.00
CPWEB MEDIA INC	70	2	C	405.00
PHOTOGRAPHY BY BROWN INC	70	2	C	405.00
C H HINDS COMPANY	70	2	C	404.00
R JOSEPH LIBBY, P.A.	70	2	C	404.00
SUMMIT ENVIRONMENTAL CONSULTANTS INC	70	2	C	404.00
HEWETT FARM INC	70	2	C	402.00
WAGON MASTERS INC	70	2	C	402.00
ST AGATHA FEDERAL CREDIT UNION	70	2	C	401.00
ULTIMATE FITNESS CENTER INC THE	70	2	C	399.00
WIGAND FREDERICK J	70	60	I	398.00
SAFETECH CONSULTANTS INC	70	2	C	396.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE ACCT	TYPE BUSINESS		
SNAP ON CREDIT LLC	70	2	C	396.00
FREEMONT CAFE	70	2	C	395.00
THORNDIKE ROBERT A	70	60	I	390.00
DODD RANDY A	70	60	I	386.00
FOX & GAMMON RIGGING INC	70	2	C	384.00
GET OUT INC	70	2	C	383.00
AD MEDIA INC	70	2	C	381.00
DOUGLAS & LINDA QUAGLIAROLI PTNRS	70	11	P	381.00
CARQUEST AUTO PARTS OF BANGOR ME	70	2	C	379.00
DANLCA DESIGN INC	70	2	C	378.00
BROWN II LINDON	70	60	I	377.00
COMPASS LIGHT INC	70	2	C	377.00
JACKETT ENTERPRISES INC	70	2	C	377.00
HATFIELD REALTY SERVICE INC	70	2	C	376.00
ATLANTIC WOOD & CABINET WORKS INC	70	2	C	375.00
ELCO INC	70	2	C	375.00
SARGENT LOWRIE B	70	60	I	375.00
SRVR INC	70	2	C	375.00
STADDEN RONALD R	70	60	I	374.00
AIR TEMP INC	70	2	C	372.00
STRATEGIC OUTSOURCING	70	2	C	372.00
KEEOLI CORPORATION	70	2	C	371.00
HILLCO SPECIALTIES INC	70	2	C	370.00
MINOTT JAMES A	70	60	I	369.00
GRACELAWN MEMORIAL PARK	70	2	C	365.00
LAW OFFICES OF PETER R KRAFT ESQ	70	2	C	363.00
BRETON DAVID M	70	2	C	359.00
THOMPSON ARTHUR H	70	60	I	358.00
WALTZ PHARMACY INC	70	2	C	358.00
BYCENSKI FRANK W	70	2	C	355.00
RUNYON KERSTEEN OUELLETTE, PA	70	2	C	355.00
WORLD GYM	70	2	C	355.00
PURSE LINE INC	70	2	C	354.00
SEVERAL YOBUDS INC	70	2	C	354.00
SODEXHO MARRIOTT MANAGEMENT INC	70	2	C	353.00
EASTERN TIRE SERVICE INC	70	2	C	352.00
G & G GAS & REPAIR INC	70	2	C	352.00
STANDARD WATERPROOFING INC	70	2	C	351.00
HAIRWORKS STUDIO INC	70	2	C	350.00
A G EDWARDS & SONS INC	70	2	C	349.00
MOORE NORTH AMERICA INC	70	2	C	349.00
M JOHN & COMPANY	70	2	C	348.82
B & C CUSTOM SAWING	70	2	C	348.00
ST CROIX MEDICAL GROUP PA	70	11	P	348.00
RANZONI INC	70	2	C	345.00
CENTURY 21 NASON REALTY INC	70	2	C	344.00
BRUCE FLEWELLING INC.	70	2	C	343.00
PURINGTON ENTERPRISES	70	2	C	343.00
GARY L ROBINSON DO PA	70	2	C	342.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
LOUS AUTO REPAIR INC	70	2	C	342.00
CAR DOCTOR INC	70	2	C	341.00
KKEG INC	70	2	C	341.00
ITS CALEB BRETT USA INC	70	2	C	340.00
NELSON DUBAY CORPORATION	70	2	C	340.00
L'AUBERGE INC	70	2	C	339.00
LAVOIE HERBERT	70	2	C	338.00
COASTAL PUBLICATIONS INC	70	2	C	332.00
TEA PRINTERS & PUBLISHERS CO	70	2	C	331.00
SPIVEY ROBERT M	70	60	I	330.00
B R SMITH ASSOCIATES INC	70	2	C	329.00
BARRESI FINANCIAL INC	70	2	C	326.00
REA ASSOCIATES INC	70	2	C	326.00
RIOUX GABRIAL	70	2	C	325.00
TATE FITCH PA	70	2	C	325.00
CARLEN SERVICE CENTER INC	70	2	C	323.00
DCC INC	70	2	C	322.00
NIGHTINGALE STEPHEN	70	60	I	322.00
LEBOEUF PHILLIP	70	60	I	320.00
ROCK CITY INC	70	2	C	320.00
ROSS III FRANK E	70	60	I	320.00
BRIMSTONE CONSULTING GROUP	70	2	C	319.00
REGINALD W MAILHOT OD PA	70	2	C	319.00
GATEWAY RECREATION & LODGING INC	70	2	C	315.00
G & A MALLETT INC	70	2	C	314.00
SATURN BUSINESS SERVICES INC	70	2	C	313.00
PERKINS OLSON & PRATT PA	70	2	C	312.00
ADVANCE ACCEPTANCE CORPORATION	70	2	C	311.00
FLYNN PETER B CPA PA	70	2	C	311.00
LAVOIE & LAVOIE SERVICES	70	2	C	305.00
DOAK DAVID C	70	60	I	303.00
MAINE REALTY 2000	70	2	C	303.00
R & R ENTERPRISES INC	70	2	C	302.00
SPORTSMANS HARDWARE	70	2	C	301.00
CARQUEST AUTO PARTS	70	2	C	298.00
TURBYNE ALEXANDER	70	2	C	295.00
MIDCOAST OTB INC	70	2	C	293.00
WESTBROOK GARDENS	70	11	P	293.00
BMW OF NORTH AMERICA LLC	70	2	C	292.00
DEPREY & SONS INC	70	2	C	292.00
MC CARWASH INC	70	2	C	292.00
NAULT ANN M	70	60	I	292.00
GENEST MICHEAL G	70	60	I	288.00
PIONEER MACHINE INC	70	2	C	288.00
THE GAZETTE INC	70	2	C	288.00
TURNER LOUIS R	70	60	I	288.00
VILLAGE CAR CARE INC	70	2	C	287.00
SWALLOW KILBURN B	70	60	I	286.00
BOWMAN BROS INC	70	2	C	285.00

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NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
KLS BAGEL COMPANY INC	70	2	C	284.00
LEWIS + MALM ARCHITECTURE	70	2	C	284.00
J + M INC	70	2	C	283.00
TRAVELERS (THE)	70	2	C	282.92
MERRILL ROBERT N	70	60	I	282.00
THE MANGER INC	70	2	C	282.00
DANNY PLOURDE TRUCKING INC	70	2	C	277.00
INTEGRATED MAPPING	70	2	C	277.00
THAYER GARDEN APARTMENTS	70	11	P	276.00
DESJARDINS LOGGING INC	70	2	C	275.38
WITHAM EUGENE C	70	60	I	275.00
JOHN G GREGORY MD PA	70	2	C	273.00
ROWE'S GARAGE & AUTO SALES INC	70	2	C	273.00
BROAD COVE HOUSING ASSOC	70	11	P	272.00
BRAWN GREGORY P	70	2	C	271.00
KENISTON-DUBOCQ LINDA MD	70	2	C	271.00
KOZAK & GAYER, P.A.	70	2	C	270.00
ANDERSON WATKINS ASSOCIATES INC	70	2	C	269.00
COHEN & COHEN OA	70	2	C	269.00
TOTH JEAN L	70	60	I	268.00
THERIAULT TONY J	70	60	I	266.00
VALLEY LANDSCAPERS INC	70	2	C	266.00
GOVE RICHARD E	70	60	I	265.00
HANDY HARDWARE	70	2	C	262.00
WHEELER & AREY PA	70	2	C	262.00
CARQUEST AUTO PARTS OF BREWER ME INC	70	2	C	261.00
FEDEX FREIGHT EAST, INC	70	2	C	261.00
NORTHERN MAINE SPEECH LANGUAGE PATHO	70	2	C	259.00
O.N.H. INC & SUBS	70	2	C	258.00
CLARK PHYLLIS M	70	60	I	257.00
LINCOLN CHIROPRACTIC CENTER PA	70	2	C	257.00
SKANE LTD	70	2	C	255.00
HILTON SCOTT W	70	60	I	254.00
MONCURE + BARNICLE PA	70	2	C	254.00
WRABACON INC	70	2	C	254.00
UAH-HYDRO KENNEBEC LP	70	11	P	253.00
KENNEBEC MEDICAL ASSOC PA	70	2	C	251.00
KAPLAN & GRANT	70	11	P	249.00
FARRELL GREGORY M	70	60	I	245.00
ULTIMATE TAN INC	70	2	C	245.00
ALLEN ANDREW L	70	60	I	244.00
HOULTON FEDERAL CREDIT UNION	70	2	C	244.00
MR SOFTEE INC	70	2	C	242.00
ROAK BLOCK DEVELOPMENT ASSOC	70	11	P	242.00
LBCS LLC	70	11	P	241.00
CENTRAL MAINE EYECARE INC	70	2	C	240.00
BIRDEN SR KENNETH W	70	60	I	239.00
JP LD CORPORATION	70	2	C	238.00
TIMKA INC	70	2	C	238.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
SHANGRI-LA KENNELS INC	70	2	C	237.00
KANGAS & KANGAS	70	11	P	236.00
DOWNEAST PHARMACEUTICAL SERVICE INC	70	2	C	235.00
GOODWIN LAURICE	70	60	I	234.00
ROBIN'S PIZZA & SUBS	70	2	C	234.00
WHITE WATER GROUP EAST INC	70	2	C	234.00
WITHAM CARLA R	70	60	I	234.00
BUKO GENERATOR CO	70	2	C	233.00
DESERT DUNES OF MAINE INC	70	2	C	233.00
SHANKMAN & ASSOCIATES	70	2	C	231.00
STANDARD AUTO SUPPLY, INC.	70	2	C	231.00
TOOTHAKER DANA W	70	60	I	231.00
CAPOZZA JON P	70	60	I	229.00
MACHIAS MEDICAL ASSOCIATES	70	2	C	229.00
FREEMAN SR GARY W	70	60	I	227.00
NORTHERN WASTE AND RECYCLING	SERVI 70	2	C	227.00
ALBERT FRICK ASSOCIATES INC	70	2	C	225.00
CARQUEST AUTO PARTS OF MACHIAS ME I	70	2	C	224.00
NICKERSON CONSTRUCTION INC	70	2	C	224.00
PINETTE DANA M	70	60	I	223.00
KINDRED HEALTHCARE SERVICES	70	2	C	222.00
PELLETIER ALICE M	70	60	I	221.00
PYRAMID STUDIOS INC	70	2	C	221.00
E S BOHNDELL & CO INC	70	2	C	220.00
MOOSE ALLEY INN INC	70	2	C	218.96
GRONDINS AUTO BODY	70	2	C	218.00
PERKINS TOWNSEND SHAY & TALBOT, PA	70	2	C	218.00
WATERWORKS PUB & RESTAURANT	70	2	C	217.00
AUTO PAINT SUPPLY INC	70	2	C	216.00
CYR & SONS REPAIR	70	2	C	216.00
RAMSEY'S WELDING & MACHINE INC	70	2	C	213.00
ADVANCE TELE COMM SUPPORT CO LTD	70	2	C	211.00
LIBNER MAURICE A	70	60	I	211.00
R PARKHURST-S SILVERSTEIN PTNRS	70	2	C	211.00
DOUGLAS GREGORY W	70	60	I	210.00
PELLETIER FLORIST	70	2	C	210.00
BLODGETT WILLIAM B	70	60	I	209.00
RAINWISE INC	70	2	C	208.00
HIGGINS HYDROSEEDING INC.	70	2	C	205.00
ROBERT C GRIESHABER PA	70	2	C	205.00
TROY A NORTON OD	70	2	C	204.00
DENTREMONT DAVID J	70	60	I	203.00
CHENG HSUEH C	70	60	I	202.00
ATLANTIC HOUSE INC	70	2	C	201.00
COLBURN MALCOLM E	70	60	I	201.00
LINCOLN/HANEY ENGINEERING ASSOC	70	2	C	201.00
FARMINGTON FARMERS UNION	70	2	C	199.00
BRADY JOHN C	70	60	I	198.00
JOHNSON MARGARET T	70	60	I	197.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MONTFORD FRANKLIN V	70	2	C	196.00
WEATHERBEE MARK B	70	60	I	196.00
BLANCHETTE JEFFREY	70	60	I	195.00
ECKERT JAMES D	70	60	I	195.00
OAKLEAF HOUSING TRUST INC	70	2	C	195.00
HUTCHINSON PAULA S	70	2	C	194.00
SCHEIMRIEF KEVIN	70	60	I	193.00
MAINE EDUCATION CREDIT UNION	70	2	C	192.00
WAHL LAWRENCE R	70	60	I	192.00
BAILEY CHARLES L	70	60	I	191.00
MIKE MORIN'S AUTO CENTER	70	2	C	191.00
MILLER JEFFREY R	70	60	I	191.00
PERRY DAVID W	70	60	I	191.00
L N VIOLETTE CO INC	70	2	C	190.00
LANIER WORLDWIDE INC	70	2	C	190.00
ADVENTURE ADVERTISING	70	2	C	188.00
GLOVER DANIEL J	70	2	C	187.00
TRACY REBECCA S	70	60	I	187.00
CALAIS PRESS INC	70	2	C	186.00
FITNESS STYLZ INC	70	2	C	185.00
SOURCE MAINE INC	70	2	C	185.00
GIFFORD JOHN E	70	60	I	184.00
TIBBETTS ANTHONY L	70	60	I	184.00
GAMMON SHIRLEY A	70	60	I	183.00
REED ENTERPRISES INC	70	2	C	183.00
L G KELLEY & SONS INC	70	2	C	182.00
JARVIS III RONALD E	70	60	I	181.00
BOULANGER RICHARD R	70	60	I	180.00
STEPHAN G BACHELDER & ASSOCIATES PA	70	2	C	180.00
U HAUL CO OF MAINE	70	2	C	180.00
FLANDERS JR EDWARD	70	60	I	178.00
GRAVES DANA E	70	60	I	178.00
PINE TREE ENGINEERING INC.	70	2	C	178.00
BRUNICK JERRY M	70	60	I	177.00
FOUR WOMEN AND A BOTTLE	70	2	C	177.00
DIRENZO & SONS COMPANY	70	2	C	176.00
GILLESPIE JAMES E	70	60	I	176.00
PRECISION ENGINE & COMBUSTION SVC INC	70	2	C	176.00
QUARRY RIDGE HOUSING ASSOC	70	11	P	176.00
BROWN ROGER A	70	60	I	174.41
BMDA-UAW LOCAL 3999	70	2	C	174.00
NAWFEL NICHOLAS S	70	60	I	173.00
TRAVELERS CASUALTY AND SURETY COMPANY	70	2	C	173.00
G & S TREE FARMS	70	11	P	172.00
O'DONOVAN THOMAS E	70	60	I	172.00
CHIPMAN MAYNARD	70	60	I	171.00
MAINE CREDIT UNION LEAGUE INS TRUST	70	2	C	171.00
MECHANICS SAVINGS BANK	70	2	C	171.00
T NETIX TELECOM SERVICES INC	70	2	C	171.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
BEAN WENDY I	70	60	I	168.00
BOUCHARD JR ROBERT L	70	60	I	168.00
LIFETIME FITNESS & TANNING CTR INC	70	2	C	168.00
SEVERSON HAND & NELSON PA	70	2	C	168.00
WADMAN JAMES W	70	60	I	168.00
BROCKWAY ASSOCIATES INC	70	2	C	167.00
BURKY E A & MCCARTHY JR R W PTNRS	70	11	P	167.00
STAMPS & STUFF INC	70	2	C	166.00
A Z TECHNICAL INC	70	2	C	165.00
S E LIBBY REMODELING CONT INC	70	2	C	165.00
SARGENT WILLIAM R	70	60	I	165.00
STANFORD SUSAN M	70	60	I	165.00
NORTH SCHOOL CONGREGATE HOUSING	70	11	P	163.00
WEBBER SUPPLY INC	70	2	C	162.00
HIGGINS & BOLDUC AGENCY INC	70	2	C	161.00
OSTER JUDITH A	70	60	I	161.00
DRS CAMPBELL FORTIER & NAGLER	70	11	P	160.00
NEUMAYER JAMES C	70	60	I	160.00
GAISFORD HOISINGTON & AKERBERG PA	70	2	C	158.00
PLANSON INTERNATIONAL CORPORATION	70	2	C	158.00
THOMPSON ROBERT P	70	60	I	158.00
FLETCHER JUDY K	70	60	I	157.00
MEDOMAK VETERINARY SERVICES INC	70	2	C	157.00
LAGASSE ROSAIRE	70	60	I	156.00
MCPHAIL REALTY INC	70	2	C	153.00
BERNIER GERALD L	70	60	I	152.00
R KITCHEN & SONS INC	70	2	C	152.00
PAUHANA ORTHOPEDICS PA	70	2	C	151.00
PECTIC SEAFOOD INC	70	2	C	150.00
CARROLL PERKINS ASSOCIATES	70	2	C	149.00
JAY ENTERPRISES, INC.	70	2	C	149.00
NELSON & CARA'S CONSULTING,LLC	70	2	C	149.00
DIONNE STEPHEN P	70	60	I	148.00
J HAMILTON & CO	70	11	P	148.00
FIELDCREST HOUSING ASSOCIATES	70	11	P	147.00
AROOSTOOK CLEANERS	70	2	C	146.00
BOB BARROWS CHEVROLET INC	70	2	C	146.00
LIGHTFOOT ROBERT B	70	60	I	146.00
WEATHERBEE WOODCOCK BURLOCK + WOODC	70	2	C	146.00
E A BURNS FENCING INC	70	2	C	145.00
KRAFT FOODS INC	70	2	C	145.00
LIVADA SECURITIES INC	70	2	C	145.00
JOHNSONS ABORICULTURE	70	2	C	144.00
MAINE INTERMODAL TRANSPORTATION INC	70	2	C	144.00
UNION FARM EQUIPMENT INC	70	2	C	143.00
THE VILLAGE DELI	70	2	C	142.00
ACADIA ENVIRONMENTAL TECHNOLOGY	70	2	C	141.00
DAY'S AUTO BODY	70	2	C	140.00
FALMOUTH HARDWARE INC	70	2	C	140.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
POUZOL PHILIP	70	2	C	140.00
DEVITO ANITA S	70	60	I	139.00
MORSE MARTIN E	70	60	I	139.00
UNDERKUFFLER FRANK M	70	60	I	139.00
THE VET CTR OF CAPE ELIZABETH LLC	70	2	C	138.00
JONES WAYNE C	70	60	I	137.00
FILIP KATHRYN I	70	60	I	136.00
HUSTUS NANCY J	70	60	I	136.00
METRIC MOTORS, INC.	70	2	C	135.00
SUCCESSFUL FINANCIAL MANAGEMENT	70	2	C	135.00
DUMONT DAVID H	70	60	I	134.00
MCKILLIP GREGORY A	70	60	I	134.00
VINMARK CORPORATION	70	2	C	134.00
ADEPT SCREEN PRINTING & GRAPHICS	70	11	P	133.00
HEATH JR RICHARD A	70	60	I	133.00
MCLAUGHLIN JK & MCLAUGHLIN DE PTRNS	70	11	P	133.00
OAK LEAF SYSTEMS INC	70	2	C	133.00
PICARD MARIUS J	70	60	I	133.00
SFM INC	70	2	C	132.00
STOW JOLENE M	70	60	I	132.00
MAINE ASSOC OF RETIREES INC	70	2	C	131.00
CROCKER R & CROCKER E PTRNS	70	11	P	130.00
O'DONNELL & LEE, LLC	70	2	C	130.00
HENRYS CATERING LLC	70	2	C	129.00
JONES CHANNON J	70	60	I	129.00
RIER MARIA L	70	60	I	129.00
APPLEWOOD HOUSING ASSOC	70	11	P	128.00
FORT KENT SEARS INC	70	2	C	128.00
A E HODSDON	70	2	C	127.00
DRISKO ENTERPRISES INC	70	2	C	127.00
SUGARTREE TIMBER LLC	70	2	C	127.00
PENOBSCOT FOOT CLINIC PA	70	2	C	126.00
ECI SERVICES OF MAINE, INC	70	2	C	125.00
ABELE JAMES F	70	60	I	124.00
AUGUSTA SEAFOOD INC	70	2	C	124.00
YAROSIS DAVID E	70	60	I	124.00
JARVIS WILLIAM R	70	60	I	123.00
BLAKE & HAZARD	70	11	P	122.00
KIDS CONSORTIUM	70	2	C	122.00
LAMB JOHN R	70	60	I	122.00
WINIFRED B FRENCH CORPORATION	70	2	C	122.00
WRIGHT DAVID A	70	60	I	122.00
FREEMAN MOTOR CO INC	70	2	C	121.00
PRIEST CHARLES R	70	60	I	121.00
RAMIREZ JOSE A	70	60	I	121.00
WOOD STEPHEN G	70	60	I	121.00
MCMAHAN VANCE R	70	2	C	120.00
RICE RENTAL INC	70	2	C	120.00
HUE INC	70	2	C	119.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
LAKESHORE INN	70	2	C	118.00
CHASSE THOMAS U	70	60	I	117.00
CORINNA NEWPORT AGENCIES	70	2	C	117.00
FELLOWS,KEE,TYMOCZKO & PIERSON LLC	70	2	C	116.80
CHERISHED POSSESSIONS INC	70	2	C	116.00
WALKERS TIRE INC	70	2	C	116.00
BOOTHBAY REGION GREENHOUSES	70	2	C	115.00
DOLPHIN INVESTMENTS LLC	70	2	C	115.00
GREENLAW LYNETTE M	70	60	I	115.00
DOUGHTY PHILLIP J	70	60	I	114.00
MICHAEL J GERIA DO LLC	70	2	C	114.00
LLOYD MICHAEL G	70	60	I	112.00
PIT ROAD ENTERPRISES LLC	70	2	C	112.00
IRISH BARRY C	70	60	I	111.00
SCHNEIDER TOBI L	70	60	I	111.00
WASHINGTON COUNTY PSYCHOTHERAPY ASSOC	70	2	C	110.00
SHADS ADVERTISING COMPANY INC	70	2	C	109.00
LAFAYETTE SQUARE LP	70	11	P	108.00
LARSONS LUNCHBOX INC	70	2	C	108.00
SUPERIOR HOMES CORPORATION	70	2	C	108.00
CLARK GARAGE CO INC	70	2	C	106.00
DOUGLAS RICHMOND ARCHITECTS	70	2	C	106.00
REID H POTTER ASSOC INC	70	2	C	106.00
CORMAN DONALD A	70	60	I	105.00
LAKE PEMAQUID, INC	70	2	C	105.00
LEWISTON MILLING INC/ L & T ASSOC	70	2	C	104.00
PANTIM WOOD PRODUCTS	70	2	C	104.00
EG GALLAGHER AGENCY INC	70	2	C	102.00
WHITE WILLIAM C	70	60	I	102.00
RENAISSANCE GALLERY	70	2	C	101.00
SHIRO BURTON G	70	60	I	101.00
LINE PAINTING PLUS INC	70	2	C	99.00
MICHAL'S MOTORS INC	70	2	C	99.00
ACADIA TRUST NA	70	2	C	97.27
CORWIN DAVID S	70	60	I	96.00
REM	70	2	C	96.00
WATERVILLE PEDIATRICS INC	70	2	C	96.00
MAINE RADIO AND TELEVISION COMPANY LLC	70	2	C	95.00
J S K INC	70	2	C	94.00
WISHCAMPER LYNDEL J	70	60	I	94.00
BALDWIN ROBERT F	70	60	I	93.00
RING CARLETON B	70	60	I	93.00
MAINE WATER UTILITIES ASSOCIATION	70	2	C	92.00
WARREN MECHANICAL INC	70	2	C	92.00
BILLINGS J H & J M SILVERSTEIN PTNR	70	11	P	91.00
CARLEN TRANSPORT INC	70	2	C	90.00
MID STATE ADJUSTMENT INC	70	2	C	90.00
WOOD LINDA T	70	60	I	90.00
CUNLIFFE THOMAS J	70	2	C	89.00

MAINE REVENUE SERVICES  
 AGGREGATE BETR\_REFUNDS  
 PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT	TYPE	-----	-----
HOMESTEAD 1821 CORP	70	2 C	89.00	
JACKMAN EQUIPMENT INC	70	2 C	89.00	
PAUL K WEST DC PA	70	2 C	89.00	
ROGER R GAGNON PE	70	2 C	89.00	
BODWELL D A & BUCK JR K L PTNRS	70	11 P	88.00	
GDLD LLC	70	2 C	88.00	
JIM MARTIN AUTO SALES INC	70	2 C	88.00	
SCI CLOID LLC	70	2 C	88.00	
AMES STEVEN M	70	60 I	87.00	
ROBBINS JAMES M	70	60 I	87.00	
BASS WAYSIDE SHOE	70	2 C	86.00	
BRYAN CHRISTOPHE M	70	60 I	86.00	
AASKOV ENTERPRISES, INC.	70	2 C	84.00	
MAINE ACCEPTANCE CORPORATION	70	2 C	84.00	
DESMOND & RAND PA	70	2 C	83.00	
STERLING FITNESS INC	70	2 C	83.00	
WAGNER RICHARD M	70	60 I	83.00	
BRUNO EDWIN J	70	60 I	82.00	
LOCKWOOD RONALD J	70	2 C	82.00	
JONES TOBY G	70	60 I	81.00	
LUCIEN MATHIEU INC	70	2 C	81.00	
MANSON CYNTHIA J	70	2 C	81.00	
TRM COPY CENTERS CORPORATION	70	2 C	81.00	
CBC CORP	70	2 C	80.00	
HEATH SR EDWARD K	70	60 I	80.00	
SMITH SR DAVID L	70	2 C	80.00	
SPARKES LYNN K	70	60 I	80.00	
VIBRANT HEALTH PA	70	2 C	80.00	
PROFILES	70	2 C	79.00	
BARTLEY C EUGENE	70	2 C	77.00	
DUPLISEA ROBERT	70	60 I	77.00	
JEPSON FINANCIAL ADVISORS PA	70	2 C	77.00	
WOLFNECK HOUSING ASSOCIATION	70	11 P	77.00	
THOMPSON OIL CO INC	70	2 C	76.72	
HAMMER FITNESS INC	70	2 C	76.00	
MEDICAL SUPPLIES INC	70	2 C	76.00	
TKM LAND SURVEYORS INC	70	2 C	76.00	
WILLIAM M LOWE INC	70	2 C	75.00	
LINDSCO EQUIPMENT CO	70	2 C	74.00	
NEW ENGLAND DISCOUNT RETAILERS INC	70	2 C	74.00	
SARNA REBECCA L	70	60 I	74.00	
DELORENZO JOSEPH	70	60 I	73.00	
SUPERIOR CONSTRUCTION SERV INC	70	2 C	73.00	
MADISON ANSON COMMUNITY FCU	70	2 C	72.00	
MORRELL JANICE K	70	60 I	72.00	
LEE THERIAULT + SONS INC	70	2 C	71.00	
BREWSTER FINANCIAL INC	70	2 C	70.00	
COWPERTHWAIT NEIL F	70	60 I	70.00	
HOWE THOMAS R	70	60 I	70.00	

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----	ACCT	BUSINESS	TYPE	-----
TICKETS UNLIMITED INC	70	2	C	70.00
CHAMBERS RODNEY E	70	60	I	69.00
YARMOUTH HOUSING ASSOCIATES	70	11	P	69.00
AVOCET SYSTEMS INC	70	2	C	68.00
PRATT INSURANCE AGENCY INC	70	2	C	68.00
HUNT OTTO A	70	60	I	67.75
TARA ASSOCIATED OF NEW ENGLAND LLC	70	2	C	67.00
WANDS ANTHONY J	70	60	I	67.00
FORSYTHE/MCARTHUR ASSOCIATES INC.	70	2	C	66.00
INDUSTRIAL WELDING & MACHINE INC	70	2	C	65.00
CARPENTER LAW OFFICE PA	70	2	C	64.00
R S T INC	70	2	C	63.00
WELTE + WELTE PA	70	2	C	63.00
NFR PARTNERS INC	70	2	C	61.00
ROSS GAIL B	70	60	I	61.00
MONKEY TREE SNACK CO INC	70	2	C	60.71
BEAULIEU GENIE A	70	60	I	60.00
HOWARD + BOWIE PA	70	11	P	60.00
CIGNA HEALTHCARE OF MAINE INC	70	2	C	59.00
PANAYOTOFF JO A	70	60	I	59.00
WATERVILLE CUSTOM KITCHENS INC	70	2	C	59.00
PITAS THEODORE R	70	60	I	58.00
POIRIER JOHN P	70	60	I	58.00
ROY DOLORES G	70	60	I	58.00
BARRON JANET J	70	60	I	57.00
HOPKINS TERRY E	70	60	I	57.00
NORTON LISA J	70	60	I	57.00
S G CRERAN & ASSOC INC	70	2	C	57.00
ADP CREDIT CORP	70	2	C	56.00
EXCELLENT PRODUCTION IN CRAFT INC	70	2	C	55.00
FIRESTONE FINANCIAL CORP	70	2	C	55.00
HIBBARD CHESTER A	70	60	I	55.00
LITE LIFE INC	70	2	C	55.00
INFORMATION LEASING CORPORATION	70	2	C	54.00
PICTON CORP	70	2	C	54.00
MILLER LEMUEL M	70	60	I	53.54
BOLDUC STEVEN G	70	60	I	53.00
PRICKETT H LESLIE	70	60	I	53.00
SHAW ERIC J	70	60	I	53.00
FLINT MARY M	70	60	I	52.00
MCPHERSON TIMBERLANDS INC	70	2	C	52.00
AMRAMIAN ORIENTAL RUGS INC	70	2	C	50.00
COFFIN BONITA S	70	60	I	50.00
TRACY PETER F	70	60	I	50.00
TRIGLIONE JR ARTHUR D	70	60	I	50.00
X PRESS RENT A CAR OF MAINE	70	2	C	50.00
MARGILOFF ROBERT C	70	60	I	49.00
DESMOND BELINDA	70	60	I	48.00
EDWARD S RIGGS INVESTMENT COUNSEL	70	2	C	48.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
-----	ACCT	BUSINESS	-----	-----
HILL KATHLEEN E	70	60	I	48.00
ACADIA RESEARCH LLC	70	2	C	47.00
HOWARD STEVEN J	70	60	I	47.00
TRUDEAU JEFFREY N	70	2	C	47.00
DISTANT JOURNEYS INC	70	2	C	46.00
DUFF CARL A	70	2	C	46.00
SMITH GENERAL CONTRACTING & SEPTIC TANK	70	2	C	46.00
FLECK MARK C	70	60	I	45.00
JURDAK JR EDWARD	70	60	I	45.00
ORMSBY JR RAYMOND P	70	60	I	45.00
WATSON PAUL B	70	60	I	44.00
CITY HOSPITAL HOUSING ASSOC	70	11	P	41.00
COWPERTHWAITTE ALBRO	70	60	I	41.00
DEROSBY TAMMY M	70	60	I	41.00
DOW SR J & DOW JR J PTNRS	70	11	P	41.00
DUFOR LISA L	70	60	I	41.00
MAINE BUSINESS SOLUTIONS	70	2	C	41.00
OREILLY JAMES A	70	60	I	41.00
DUBORD DANIEL J	70	60	I	40.00
MEGUNTICOOK HOUSING ASSOCIATES LP	70	11	P	40.00
WATERVILLE ANESTHESIA ASSOCIATES PA	70	2	C	40.00
BARTOL JAMES A	70	60	I	39.00
ORMSBY ROBERT I	70	60	I	39.00
CARCH SIGN COMPANY INC	70	2	C	38.00
MAC-GRAY SERVICES INC	70	2	C	38.00
WALTZ PHARMACY BOOTHBAY HARBOR LLC	70	2	C	38.00
SMITH TAMMI J	70	60	I	37.00
CORRIVEAU-ROUTHIER BLOCK INC	70	2	C	36.00
E & L INC	70	2	C	36.00
LANCASTER SHAWN L	70	60	I	36.00
ME AUTONOMOUS UNDERWATER VEHICLE COMPA	70	2	C	36.00
MOESEL JEFFREY D	70	60	I	36.00
COLE DAVID G	70	60	I	35.00
GRATWICK ENTERPRISES INC	70	2	C	35.00
GRIFFIN LAWRENCE	70	60	I	35.00
CHANTERELLE PAT C	70	60	I	34.00
COLE VISION CORPORATION	70	2	C	34.00
GOVE BRENDA M	70	60	I	34.00
MOLLOY WANDA E	70	60	I	34.00
ROBERTS AUTOBODY INC	70	2	C	34.00
EXPANTEST INC	70	2	C	33.00
FEDERICO DOMENIC P	70	60	I	33.00
GHM AGENCY PORTLAND INC	70	2	C	33.00
GRANT MARK A	70	60	I	32.00
HERSOM BESSIE H	70	60	I	32.00
LAVIGNE BARBARA	70	60	I	32.00
MURRAY LAPLANT & SONS INC	70	2	C	31.00
ROWE DONNA G	70	60	I	31.00
SAFE WAY EXTERMINATING CO INC	70	2	C	31.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
FORTIER JOHN M	70	60	I	30.00
BROWN BRUCE B	70	60	I	29.00
DERBYSHIRE MARTHA	70	60	I	28.00
REED EDWARD H	70	2	C	28.00
ROLFE RODNEY N	70	2	C	28.00
SHANNON'S REPAIR INC	70	2	C	28.00
EPP HARRY C	70	60	I	27.00
HAWKINS WOOD HARVESTING SRVCS INC	70	2	C	27.00
RUSSELL KIMBERLY J	70	60	I	27.00
AD MARK COM	70	11	P	26.00
BANGOR INSURANCE SERVICES INC.	70	2	C	26.00
FOSTER FAMILY CONNECTION	70	2	C	26.00
PANAYOTOFF THEODORE J	70	60	I	26.00
HANNA INGA H	70	60	I	25.00
KIDDER JAMES L	70	60	I	25.00
MERRILL ROAD ASSOCIATES	70	11	P	25.00
MORONEY MARY E	70	60	I	25.00
OCTOBER CORPORATION	70	2	C	25.00
BACK COVE HOUSING ASSOCIATES	70	11	P	24.00
LAMOTHE ARTHUR J	70	60	I	24.00
OLDENBURGH KIM M	70	60	I	24.00
WHITING ROBERT B	70	60	I	24.00
BAUM EDWARD T	70	60	I	23.00
CROSS-COUNTRY TRADING CORP	70	2	C	23.00
EASTERN MOUNTAIN SPORTS INC	70	2	C	23.00
LEVESQUE MARC A	70	2	C	23.00
BRODEUR ALFRED L	70	60	I	22.00
LEE AUTO MALLS TOPSHAM	70	2	C	22.00
BAXTER HEALTHCARE CORP	70	2	C	21.00
ELCO ELECTRIC	70	2	C	21.00
SEYBOLDT CHARLES F	70	60	I	21.00
EDGEWATER HOUSING ASSOC	70	11	P	20.00
KOVCO	70	2	C	19.69
BARNES LAW OFFICE	70	2	C	18.00
TOWNE JEFFREY P	70	60	I	18.00
CHARTRAND IMPORTS	70	2	C	17.00
MCCORMICK MARK A	70	60	I	17.00
TIBBS ARTHUR L	70	60	I	17.00
TRAVELERS PROPERTY CASUALTY	70	2	C	17.00
STEVENS LINDA B	70	60	I	16.00
CC ELECTRIC	70	2	C	13.00
EARLE JOHN & JOYE PTNRS	70	2	C	13.00
ELEMENTIS CHEMICALS INC	70	2	C	13.00
LFD OPERATING INC	70	2	C	12.00
OLSEN LUISE M	70	60	I	12.00
WEEKS DAVID R	70	60	I	12.00
JACQUES ROBERT A	70	60	I	11.00
WALLACE MARY L	70	60	I	11.00
ROBISON GEORGE B	70	60	I	9.00

MEINE

BETR\_REFUNDS  
DATE: 2002-10-01

MAINE REVENUE SERVICES  
AGGREGATE BETR\_REFUNDS  
PERIODS BETWEEN 1/1/2001 AND 12/31/2001

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	BUSINESS		
-----				-----
BRALEY NORRIS D	70	60	I	8.00
D C MORTON & SONS INC	70	2	C	8.00
TRAVELERS ASSET FUNDING CORP	70	2	C	4.00
GAMES INC	70	2	C	3.00
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