

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



JOHN ELIAS BALDACCI
GOVERNOR

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

REBECCA M. WYKE
COMMISSIONER OF
ADMINISTRATIVE & FINANCIAL SERVICES

JEROME D. GERARD
ACTING EXECUTIVE DIRECTOR

October 1, 2003

Senate President Daggett
Speaker of the House Colwell
Members of the 121st 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), the Research Expense Tax Credit (R&D), the Seed Capital Investment Tax Credit, the Shipbuilding Facility Credit, and public funds spent on the Business Property Tax Reimbursement Program (BETR). Attached are four reports providing you with this information.

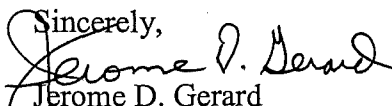
The first table lists corporations that reduced their Maine income tax liability with the JITC, the R&D credit, and/or the Seed Capital credit in tax year 2001, as well as the value of the credits. Table II lists the number of individual filers that reduced their Maine income tax liability with the JITC, the R&D credit, and/or the Seed Capital credit in tax year 2001. Tax year 2001 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 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 exceeded the base credit amount of \$3 million per year.

The fourth attachment is a computer printout of BETR recipients. For purposes of this report, businesses that received reimbursement during calendar year 2002 are listed. BETR recipients filed during calendar year 2002 for eligible property taxes paid during calendar year 2001. Because of changes made by the legislature regarding when BETR reimbursement requests could be made, a number of BETR recipients received reimbursement for 2001 payments at the end of calendar year 2001. In addition, requests for eligible payments made during calendar year 2002 could not be filed until August of 2003. Therefore, the number of recipients and the dollars received during calendar year 2002 are uncharacteristically low.

Of the 1,236 businesses that received a BETR reimbursement during calendar year 2002, 253 received a reimbursement of \$10,000 or more, requiring them to file an Economic Development Incentive Report with DECD. Firms receiving a BETR reimbursement greater than or equal to \$10,000 represent 20% of recipients and 95% of the total BETR expenditure in calendar year 2002

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

Sincerely,

Jerome D. Gerard

Cc: Rebecca Wyke, 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.

Seed Capital Investment Tax Credit

The Finance Authority of Maine administers this program. The Authority issues a tax credit certificate to eligible investors. For credit certificates issued on or after September 20, 2001 on investments made after that date, the amount of the credit is equal to 40% of the certified investment amount. The timing for claiming the credit is 15% for each of the first six years and 10% in the seventh year.

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 - 2001 Tax Year

Jobs & Investment Tax Credit	Research Expense Tax Credit	Seed Capital Tax Credit	Total Tax Credits Tax Credit
\$0	\$7,579	\$0	\$7,579
\$0	\$1,713	\$0	\$18,779
\$0	\$4,305	\$0	\$13,885
\$0	\$2,803	\$0	\$2,803
\$0	\$340	\$0	\$340
\$0	\$3,489	\$0	\$3,999
\$159,957	\$0	\$0	\$159,957
\$0	\$56,263	\$0	\$162,327
\$0	\$309,471	\$0	\$309,471
\$297,305	\$0	\$0	\$297,305
\$0	\$11,226	\$0	\$11,226
\$0	\$31,537	\$0	\$31,537
\$20,293	\$0	\$0	\$20,293
\$0	\$1,384	\$0	\$30,537
\$0	\$14,085	\$0	\$15,029
<u>\$88</u>	<u>\$0</u>	<u>\$0</u>	<u>\$88</u>
\$477,643	\$444,195	\$0	\$1,085,155

Source: 2001 Maine Corporate Income Tax Returns

Table II

Individual Income Tax Credits - 2001 Tax Year

<u>ME Adjusted Gross Income</u>	<u>Jobs & Investment</u>	<u>Research Expense</u>	<u>Seed Capital</u>	<u>Total Tax Credits</u>	<u>Total Tax Credits</u>
	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Allowed</u>
Less Than Zero	\$0	\$84,490	\$0	\$66,842	\$0
\$0 - \$25,000	\$0	\$1	\$0	\$2	\$0
\$0 - \$25,000	\$0	\$0	\$1	\$1	\$0
\$0 - \$25,000	\$0	\$0	\$1,500	\$1,500	\$173
\$0 - \$25,000	\$0	\$0	\$36	\$36	\$36
\$0 - \$25,000	\$0	\$0	\$13	\$187	\$0
\$0 - \$25,000	\$0	\$0	\$44	\$44	\$44
\$0 - \$25,000	\$8,366	\$0	\$6,391	\$29,443	\$0
\$0 - \$25,000	\$0	\$0	\$191	\$191	\$191
\$0 - \$25,000	\$0	\$0	\$211	\$211	\$211
\$0 - \$25,000	\$0	\$0	\$55	\$55	\$55
\$0 - \$25,000	\$0	\$107	\$0	\$107	\$107
\$0 - \$25,000	\$0	\$0	\$29	\$29	\$29
\$25,000 - \$50,000	\$0	\$0	\$62	\$62	\$62
\$25,000 - \$50,000	\$0	\$0	\$58	\$58	\$58
\$25,000 - \$50,000	\$0	\$0	\$60	\$60	\$60
\$25,000 - \$50,000	\$0	\$0	\$251	\$251	\$251
\$25,000 - \$50,000	\$0	\$0	\$309	\$309	\$309
\$25,000 - \$50,000	\$0	\$0	\$253	\$253	\$253
\$25,000 - \$50,000	\$0	\$0	\$55	\$55	\$55
\$25,000 - \$50,000	\$0	\$0	\$190	\$190	\$190
\$25,000 - \$50,000	\$0	\$0	\$312	\$312	\$312
\$25,000 - \$50,000	\$0	\$0	\$225	\$225	\$225
\$25,000 - \$50,000	\$0	\$0	\$600	\$600	\$600
\$25,000 - \$50,000	\$0	\$0	\$750	\$750	\$750
\$25,000 - \$50,000	\$0	\$0	\$585	\$585	\$585
\$25,000 - \$50,000	\$0	\$0	\$284	\$284	\$284
\$25,000 - \$50,000	\$0	\$0	\$417	\$417	\$417
\$25,000 - \$50,000	\$0	\$0	\$226	\$226	\$226
\$25,000 - \$50,000	\$0	\$0	\$732	\$732	\$732
\$25,000 - \$50,000	\$0	\$3	\$0	\$3	\$3
\$25,000 - \$50,000	\$0	\$0	\$659	\$659	\$659
\$25,000 - \$50,000	\$0	\$54	\$0	\$54	\$54
\$25,000 - \$50,000	\$0	\$0	\$820	\$820	\$820
\$25,000 - \$50,000	\$0	\$0	\$1,603	\$1,603	\$1,603
\$25,000 - \$50,000	\$0	\$0	\$1,000	\$1,000	\$1,000
\$50,000 - \$75,000	\$0	\$0	\$283	\$283	\$283
\$50,000 - \$75,000	\$0	\$0	\$641	\$641	\$641
\$50,000 - \$75,000	\$0	\$0	\$325	\$325	\$325
\$50,000 - \$75,000	\$0	\$0	\$1,626	\$1,626	\$1,626
\$50,000 - \$75,000	\$14,416	\$0	\$0	\$14,416	\$1,719
\$50,000 - \$75,000	\$0	\$0	\$1,498	\$1,498	\$1,498
\$50,000 - \$75,000	\$0	\$0	\$8	\$1,180	\$1,180
\$50,000 - \$75,000	\$0	\$0	\$1,099	\$1,099	\$1,099
\$50,000 - \$75,000	\$0	\$0	\$750	\$750	\$750
\$50,000 - \$75,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$50,000 - \$75,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$75,000 - \$100,000	\$0	\$424	\$0	\$424	\$424
\$75,000 - \$100,000	\$0	\$0	\$1,662	\$1,662	\$1,662
\$75,000 - \$100,000	\$0	\$440	\$0	\$440	\$440
\$75,000 - \$100,000	\$0	\$231	\$0	\$1,581	\$1,581
\$75,000 - \$100,000	\$0	\$0	\$2,289	\$2,289	\$2,289
\$75,000 - \$100,000	\$0	\$0	\$938	\$938	\$938
\$75,000 - \$100,000	\$0	\$0	\$1,550	\$1,550	\$1,550
\$75,000 - \$100,000	\$0	\$682	\$0	\$2,630	\$2,630
\$75,000 - \$100,000	\$0	\$682	\$0	\$3,618	\$3,618
\$75,000 - \$100,000	\$0	\$317	\$0	\$317	\$317

Table II

Individual Income Tax Credits - 2001 Tax Year

<u>ME Adjusted Gross Income</u>	<u>Jobs & Investment</u>	<u>Research Expense</u>	<u>Seed Capital</u>	<u>Total Tax Credits</u>	<u>Total Tax Credits</u>
	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Allowed</u>
\$75,000 - \$100,000	\$0	\$0	\$1,349	\$1,349	\$596
\$75,000 - \$100,000	\$0	\$0	\$2,900	\$2,900	\$2,900
\$75,000 - \$100,000	\$0	\$0	\$3,074	\$3,074	\$3,074
\$100,000 - \$150,000	\$5	\$0	\$0	\$2,490	\$2,490
\$100,000 - \$150,000	\$0	\$0	\$300	\$1,592	\$1,592
\$100,000 - \$150,000	\$0	\$0	\$2,624	\$2,624	\$2,624
\$100,000 - \$150,000	\$0	\$0	\$638	\$638	\$638
\$100,000 - \$150,000	\$0	\$115	\$0	\$115	\$115
\$100,000 - \$150,000	\$0	\$0	\$1,000	\$1,000	\$1,000
\$100,000 - \$150,000	\$0	\$0	\$3,105	\$3,105	\$3,105
\$100,000 - \$150,000	\$0	\$0	\$459	\$459	\$459
\$100,000 - \$150,000	\$0	\$318	\$0	\$2,800	\$2,800
\$100,000 - \$150,000	\$0	\$0	\$76	\$164	\$164
\$100,000 - \$150,000	\$0	\$0	\$3,351	\$3,351	\$3,351
\$100,000 - \$150,000	\$0	\$0	\$3,249	\$3,249	\$3,249
\$100,000 - \$150,000	\$0	\$0	\$295	\$590	\$590
\$100,000 - \$150,000	\$0	\$0	\$79	\$172	\$172
\$100,000 - \$150,000	\$0	\$0	\$3,487	\$3,487	\$3,487
\$100,000 - \$150,000	\$0	\$0	\$3,325	\$3,325	\$3,325
\$100,000 - \$150,000	\$0	\$72	\$0	\$1,561	\$1,561
\$100,000 - \$150,000	\$0	\$0	\$82	\$178	\$178
\$100,000 - \$150,000	\$0	\$0	\$2,347	\$2,347	\$2,347
\$100,000 - \$150,000	\$0	\$0	\$1,563	\$1,680	\$1,680
\$100,000 - \$150,000	\$0	\$0	\$3,600	\$3,680	\$3,680
\$100,000 - \$150,000	\$0	\$0	\$600	\$600	\$600
\$100,000 - \$150,000	\$0	\$91	\$0	\$1,952	\$1,952
\$100,000 - \$150,000	\$0	\$0	\$188	\$288	\$288
\$100,000 - \$150,000	\$0	\$0	\$5,250	\$5,250	\$5,250
\$100,000 - \$150,000	\$0	\$0	\$2,900	\$2,900	\$2,900
\$100,000 - \$150,000	\$0	\$0	\$4,506	\$4,506	\$4,506
\$100,000 - \$150,000	\$0	\$0	\$2,500	\$2,500	\$2,500
\$100,000 - \$150,000	\$0	\$0	\$4,616	\$4,616	\$4,616
\$150,000 - \$200,000	\$0	\$0	\$79	\$169	\$169
\$150,000 - \$200,000	\$0	\$0	\$96	\$96	\$96
\$150,000 - \$200,000	\$0	\$0	\$4,589	\$4,589	\$4,589
\$150,000 - \$200,000	\$0	\$0	\$193	\$193	\$193
\$150,000 - \$200,000	\$0	\$0	\$100	\$195	\$195
\$150,000 - \$200,000	\$0	\$0	\$1,500	\$1,500	\$1,500
\$150,000 - \$200,000	\$0	\$0	\$4,598	\$4,598	\$4,598
\$150,000 - \$200,000	\$0	\$1,588	\$0	\$1,588	\$1,588
\$150,000 - \$200,000	\$0	\$0	\$180	\$285	\$285
\$150,000 - \$200,000	\$0	\$0	\$1,113	\$1,113	\$1,113
\$150,000 - \$200,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$150,000 - \$200,000	\$0	\$0	\$707	\$7,085	\$7,085
\$150,000 - \$200,000	\$0	\$0	\$4,718	\$4,718	\$4,718
\$150,000 - \$200,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$150,000 - \$200,000	\$0	\$0	\$211	\$334	\$334
\$150,000 - \$200,000	\$0	\$0	\$5,407	\$5,407	\$5,407
\$150,000 - \$200,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$150,000 - \$200,000	\$0	\$0	\$6,550	\$6,550	\$6,550
\$150,000 - \$200,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$150,000 - \$200,000	\$0	\$93	\$0	\$1,999	\$1,999
\$150,000 - \$200,000	\$0	\$0	\$2,053	\$2,053	\$2,053
\$150,000 - \$200,000	\$0	\$0	\$5,305	\$5,305	\$5,305
\$150,000 - \$200,000	\$0	\$0	\$6,474	\$6,555	\$6,555
\$150,000 - \$200,000	\$0	\$0	\$5,620	\$5,620	\$5,620
\$150,000 - \$200,000	\$0	\$383	\$0	\$383	\$383

Table II

Individual Income Tax Credits - 2001 Tax Year

<u>ME Adjusted Gross Income</u>	<u>Jobs & Investment</u>	<u>Research Expense</u>	<u>Seed Capital</u>	<u>Total Tax Credits</u>	<u>Total Tax Credits</u>
	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Tax Credit</u>	<u>Allowed</u>
\$150,000 - \$200,000	\$0	\$346	\$4,495	\$4,841	\$4,841
\$150,000 - \$200,000	\$0	\$0	\$4,866	\$4,890	\$4,890
\$150,000 - \$200,000	\$0	\$0	\$1,666	\$1,666	\$1,666
\$150,000 - \$200,000	\$0	\$0	\$108	\$234	\$234
\$150,000 - \$200,000	\$0	\$0	\$108	\$232	\$232
\$150,000 - \$200,000	\$0	\$0	\$245	\$387	\$387
\$200,000 - \$250,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$200,000 - \$250,000	\$0	\$0	\$173	\$274	\$274
\$200,000 - \$250,000	\$0	\$0	\$262	\$414	\$414
\$200,000 - \$250,000	\$0	\$0	\$108	\$234	\$234
\$200,000 - \$250,000	\$0	\$1,064	\$0	\$5,930	\$5,930
\$200,000 - \$250,000	\$0	\$0	\$259	\$410	\$410
\$200,000 - \$250,000	\$0	\$0	\$6,532	\$6,532	\$6,532
\$200,000 - \$250,000	\$0	\$0	\$128	\$277	\$277
\$200,000 - \$250,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$200,000 - \$250,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$200,000 - \$250,000	\$0	\$1,588	\$0	\$1,588	\$1,588
\$200,000 - \$250,000	\$0	\$0	\$5,513	\$5,513	\$5,513
\$200,000 - \$250,000	\$0	\$0	\$3,450	\$3,450	\$3,450
\$200,000 - \$250,000	\$0	\$6	\$0	\$6	\$6
\$200,000 - \$250,000	\$0	\$0	\$279	\$429	\$429
\$200,000 - \$250,000	\$0	\$0	\$3,450	\$3,450	\$3,450
\$200,000 - \$250,000	\$0	\$0	\$193	\$306	\$306
\$200,000 - \$250,000	\$0	\$0	\$256	\$405	\$405
\$200,000 - \$250,000	\$0	\$0	\$7,295	\$7,295	\$7,295
\$200,000 - \$250,000	\$0	\$0	\$198	\$428	\$428
\$200,000 - \$250,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$200,000 - \$250,000	\$0	\$231	\$0	\$4,992	\$4,992
\$200,000 - \$250,000	\$0	\$0	\$137	\$297	\$297
\$200,000 - \$250,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$200,000 - \$250,000	\$0	\$0	\$273	\$432	\$432
\$200,000 - \$250,000	\$0	\$0	\$1,666	\$7,578	\$7,578
\$250,000 - \$500,000	\$0	\$0	\$245	\$387	\$387
\$250,000 - \$500,000	\$0	\$0	\$313	\$495	\$495
\$250,000 - \$500,000	\$0	\$0	\$9,322	\$9,322	\$9,322
\$250,000 - \$500,000	\$0	\$0	\$156	\$338	\$338
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$250,000 - \$500,000	\$0	\$72	\$0	\$1,561	\$1,561
\$250,000 - \$500,000	\$0	\$0	\$5,824	\$5,824	\$5,824
\$250,000 - \$500,000	\$6	\$0	\$0	\$6	\$6
\$250,000 - \$500,000	\$0	\$0	\$142	\$308	\$308
\$250,000 - \$500,000	\$0	\$0	\$4,290	\$4,290	\$4,290
\$250,000 - \$500,000	\$0	\$0	\$96	\$209	\$209
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$882	\$0	\$882	\$882
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$250,000 - \$500,000	\$0	\$0	\$298	\$472	\$472
\$250,000 - \$500,000	\$0	\$0	\$170	\$170	\$170
\$250,000 - \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
\$250,000 - \$500,000	\$0	\$0	\$3,000	\$3,000	\$3,000
\$250,000 - \$500,000	\$0	\$0	\$7,704	\$7,704	\$7,704
\$250,000 - \$500,000	\$0	\$0	\$84	\$84	\$84
\$250,000 - \$500,000	\$0	\$0	\$175	\$379	\$379
\$250,000 - \$500,000	\$0	\$545	\$0	\$545	\$545
\$250,000 - \$500,000	\$0	\$92	\$0	\$1,998	\$1,998

Table II

Individual Income Tax Credits - 2001 Tax Year

<u>ME Adjusted Gross Income</u>	<u>Jobs & Investment Tax Credit</u>	<u>Research Expense Tax Credit</u>	<u>Seed Capital Tax Credit</u>	<u>Total Tax Credits Tax Credit</u>	<u>Total Tax Credits Allowed</u>
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$0	\$427	\$675	\$675
\$250,000 - \$500,000	\$0	\$199	\$0	\$8,922	\$8,922
\$250,000 - \$500,000	\$0	\$0	\$11,523	\$11,523	\$11,523
\$250,000 - \$500,000	\$0	\$0	\$5,800	\$5,800	\$5,800
\$250,000 - \$500,000	\$0	\$0	\$6,874	\$6,874	\$6,874
\$250,000 - \$500,000	\$0	\$3,075	\$0	\$13,297	\$13,297
\$250,000 - \$500,000	\$0	\$73	\$0	\$1,562	\$1,562
\$250,000 - \$500,000	\$0	\$0	\$11,133	\$11,133	\$11,133
\$250,000 - \$500,000	\$0	\$0	\$2,250	\$2,250	\$2,250
\$250,000 - \$500,000	\$0	\$0	\$2,432	\$2,432	\$2,432
\$250,000 - \$500,000	\$0	\$0	\$193	\$418	\$418
\$250,000 - \$500,000	\$0	\$0	\$1,400	\$1,400	\$1,400
\$250,000 - \$500,000	\$0	\$0	\$5,238	\$5,514	\$5,514
\$250,000 - \$500,000	\$0	\$3,133	\$0	\$3,133	\$3,133
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$90	\$3,750	\$5,701	\$5,701
\$250,000 - \$500,000	\$0	\$0	\$5,039	\$5,845	\$5,845
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
\$250,000 - \$500,000	\$0	\$0	\$7,500	\$7,500	\$7,500
\$250,000 - \$500,000	\$0	\$0	\$211	\$456	\$456
\$250,000 - \$500,000	\$0	\$0	\$11,511	\$11,590	\$11,590
\$250,000 - \$500,000	\$0	\$0	\$427	\$675	\$675
\$250,000 - \$500,000	\$0	\$0	\$8,274	\$8,274	\$8,274
\$250,000 - \$500,000	\$0	\$0	\$12,880	\$12,880	\$12,880
\$250,000 - \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
\$250,000 - \$500,000	\$0	\$0	\$192	\$416	\$416
\$250,000 - \$500,000	\$0	\$0	\$2,500	\$2,500	\$2,500
\$250,000 - \$500,000	\$0	\$0	\$14,316	\$14,328	\$14,328
\$250,000 - \$500,000	\$0	\$0	\$2,500	\$2,500	\$2,500
\$250,000 - \$500,000	\$0	\$0	\$128	\$277	\$277
\$250,000 - \$500,000	\$0	\$0	\$142	\$308	\$308
\$250,000 - \$500,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$250,000 - \$500,000	\$0	\$0	\$8,000	\$8,000	\$8,000
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$5,002	\$5,002
\$250,000 - \$500,000	\$0	\$0	\$210	\$210	\$210
\$250,000 - \$500,000	\$0	\$0	\$2,000	\$2,000	\$2,000
\$250,000 - \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
\$250,000 - \$500,000	\$0	\$0	\$3,000	\$3,000	\$3,000
\$250,000 - \$500,000	\$0	\$0	\$1,666	\$14,615	\$14,615
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$6,195	\$6,195
\$250,000 - \$500,000	\$0	\$0	\$15,730	\$15,730	\$15,730
\$250,000 - \$500,000	\$0	\$0	\$3,000	\$3,000	\$3,000
\$250,000 - \$500,000	\$0	\$0	\$1,500	\$3,286	\$3,286
\$250,000 - \$500,000	\$0	\$0	\$3,450	\$3,450	\$3,450
\$250,000 - \$500,000	\$0	\$7,700	\$0	\$7,700	\$7,700
\$250,000 - \$500,000	\$0	\$0	\$5,000	\$22,120	\$22,120
\$250,000 - \$500,000	\$0	\$2,382	\$0	\$2,382	\$2,382
\$250,000 - \$500,000	\$0	\$0	\$182	\$394	\$394
\$250,000 - \$500,000	\$0	\$0	\$1,500	\$4,974	\$4,974
\$250,000 - \$500,000	\$0	\$382	\$0	\$7,343	\$7,343
\$250,000 - \$500,000	\$0	\$0	\$9,300	\$9,300	\$9,300
Greater Than \$500,000	\$0	\$1,027	\$0	\$2,596	\$2,596
Greater Than \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
Greater Than \$500,000	\$0	\$0	\$5,000	\$5,519	\$5,519
Greater Than \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
Greater Than \$500,000	\$0	\$0	\$1,365	\$1,365	\$1,365

Table II

Individual Income Tax Credits - 2001 Tax Year

<u>ME Adjusted Gross Income</u>	<u>Jobs & Investment Tax Credit</u>	<u>Research Expense Tax Credit</u>	<u>Seed Capital Tax Credit</u>	<u>Total Tax Credits Tax Credit</u>	<u>Total Tax Credits Allowed</u>
Greater Than \$500,000	\$0	\$0	\$6,960	\$6,960	\$6,960
Greater Than \$500,000	\$0	\$0	\$628	\$994	\$994
Greater Than \$500,000	\$0	\$0	\$314	\$680	\$680
Greater Than \$500,000	\$0	\$0	\$5,000	\$5,458	\$5,458
Greater Than \$500,000	\$0	\$0	\$314	\$680	\$680
Greater Than \$500,000	\$0	\$0	\$2,000	\$2,000	\$2,000
Greater Than \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
Greater Than \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
Greater Than \$500,000	\$0	\$101	\$0	\$101	\$101
Greater Than \$500,000	\$0	\$0	\$4,045	\$16,587	\$16,587
Greater Than \$500,000	\$0	\$0	\$13,750	\$13,750	\$13,750
Greater Than \$500,000	\$0	\$0	\$1,500	\$1,500	\$1,500
Greater Than \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
Greater Than \$500,000	\$0	\$0	\$4,100	\$4,100	\$4,100
Greater Than \$500,000	\$0	\$0	\$20,125	\$20,125	\$20,125
Greater Than \$500,000	\$0	\$0	\$12,000	\$12,000	\$12,000
Greater Than \$500,000	\$0	\$798	\$0	\$9,156	\$9,156
Greater Than \$500,000	\$0	\$213	\$0	\$2,946	\$2,946
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$0	\$3,750	\$3,750	\$3,750
Greater Than \$500,000	\$0	\$0	\$5,000	\$5,000	\$5,000
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$0	\$4,070	\$4,070	\$4,070
Greater Than \$500,000	\$0	\$8,149	\$0	\$28,739	\$28,739
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$277	\$0	\$5,994	\$5,994
Greater Than \$500,000	\$0	\$8,149	\$0	\$27,278	\$27,278
Greater Than \$500,000	\$0	\$0	\$3,730	\$3,730	\$3,730
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$0	\$18,355	\$18,355	\$18,355
Greater Than \$500,000	\$0	\$17,700	\$0	\$48,164	\$48,164
Greater Than \$500,000	\$0	\$0	\$344	\$544	\$544
Greater Than \$500,000	\$0	\$0	\$14,248	\$40,404	\$40,404
Greater Than \$500,000	\$0	\$0	\$5,000	\$30,430	\$30,430
Greater Than \$500,000	\$0	\$0	\$3,000	\$3,000	\$3,000
Greater Than \$500,000	\$0	\$0	\$10,000	\$12,265	\$12,265
Greater Than \$500,000	\$0	\$0	\$10,023	\$71,558	\$71,558
Greater Than \$500,000	\$0	\$72	\$0	\$1,561	\$1,561
Greater Than \$500,000	\$0	\$0	\$5,800	\$18,091	\$18,091
Greater Than \$500,000	\$0	\$0	\$3,450	\$3,450	\$3,450
Greater Than \$500,000	\$0	\$0	\$10,000	\$24,000	\$24,000
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$72	\$0	\$88,208	\$88,208
Greater Than \$500,000	\$0	\$0	\$45,800	\$48,655	\$48,655
Greater Than \$500,000	\$0	\$0	\$125	\$198	\$198
Greater Than \$500,000	\$0	\$0	\$5,800	\$6,478	\$6,478
Greater Than \$500,000	\$0	\$0	\$10,000	\$10,000	\$10,000
Greater Than \$500,000	\$0	\$303	\$0	\$6,555	\$6,555
Greater Than \$500,000	\$0	\$0	\$6,000	\$7,387	\$7,387
Greater Than \$500,000	\$0	\$0	\$32,468	\$32,468	\$32,468
<u>Greater Than \$500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>
Total	\$22,793	\$148,812	\$859,768	\$1,491,997	\$1,380,745

aine Individual Income Tax Returns

MAINE'S SHIPBUILDING FACILITY CREDIT
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 6,500 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 M.R.S.A. § 6751) at the time of application for the shipbuilding facility credit.

The Commissioner of the Department 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 is allowed if employment level drops below 5,000. After that date, no credit is allowed if 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 – 2002

	<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	\$4,068,973.65	\$41,842,486.31	\$77,338,660.54	\$94,309,402.20	\$25,630,123.60
Total Investment	\$4,068,973.65	\$45,911,459.96	\$123,250,120.50	\$217,559,522.70	\$243,189,646.30
	<u>2002</u>				
Level of Employment	6,562				
Yearly Investment	\$3,504,876.65				
Total Investment	\$246,694,522.95				

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
BATH IRON WORKS CORP.	70	2	C	4407782.00
NATIONAL SEMICONDUCTOR CORP	70	2		3861796.00
NEXFOR FRASER PAPERS INC	70	2		1863435.00
INTERNATIONAL PAPER CO	70	2		1795228.62
LL BEAN INC.	70	2		1266866.00
GEORGIA PACIFIC CORP	70	2		1157358.00
MEADWEST VACO	70	2		876547.00
NESTLE WATERS NORTH AMERICA INC	70	2		852512.00
MCCAIN FOODS USA, INC	70	2		818241.00
INTERSTATE BAKERIES CORPORATION	70	2		786337.00
GENERAL ELECTRIC CO & SUBS	70	2		773506.00
WAUSAU PAPERS OTIS MILL INC	70	2		584599.00
HANNAFORD BROS CO AND SUBSIDIARIES	70	2		491192.00
ANDROSCOGGIN ENERGY LLC	70	2		409621.09
BANGOR SAVINGS BANK & SUBS	70	2		317202.51
KEY CORPORATE CAPITAL INC	70	2		313694.00
RITE AID OF MAINE INC	70	2		298968.00
GEORGIA PACIFIC CORP	70	2		286654.00
WAL-MART STORES EAST INC	70	2		275526.00
UNUMPROVIDENT CORPORATION	70	2		253435.00
DINGLEY PRESS	70	2		234674.00
IRVING FOREST PRODUCTS INC	70	2		232683.00
CSC OUTSOURCING INC.	70	2		216484.00
BANKNORTH NA	70	2		206710.00
SELTZER & RYDHOLM, INC	70	2		184049.00
SCI TECHNOLOGY INC	70	2		180632.00
H C PRICE CO	70	2		179102.00
PARKER HANNIFIN CORP & SUB	70	2		175407.00
FULGHUM FIBRES INC	70	2		175034.00
CORNING INC	70	2		153048.00
XEROX CORP & SUBS	70	2		151816.00
	31			23780139.22
CYRO INDUSTRIES	70	11	P	149932.00
	1			149932.00
KEYBANK NATIONAL ASSOCIATION	70	2	C	144778.00
NEW BALANCE ATHLETIC SHOE INC	70	2		125767.00
S D WARREN CO	70	2		121297.00
MIDWEST PRICE COMPANY LLC	70	2		117331.00
CIT COMMUNICATIONS FINANCE CORP	70	2		113649.00
SPECIALTY MINERALS INC	70	2		113495.00
IRVING FOREST PRODUCTS INC	70	2		111471.50
BARBER FOODS	70	2		110126.00
WRIGHT EXPRESS LLC	70	2		108963.00
HUHTAMAKI COMPANY MANUFACTURING	70	2		108544.69
COCA COLA BOTTLING CO NORTHERN NE	70	2		102946.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
PITNEY BOWES CREDIT CORP	70	2	C	102614.00
RYDER TRUCK RENTAL INC & AFFL	70	2		102019.00
MAINE WOODS COMPANY LLC	70	2		101984.00
DEAD RIVER CO	70	2		101533.00
CIANBRO CORPORATION	70	2		97204.00
SIEMENS FINANCIAL SERVICES INC	70	2		94269.00
MID STATE MACHINE PRODUCTS INC	70	2		84403.00
RENT A CENTER INC	70	2		83299.02
PICKER FINANCIAL GROUP LLC	70	2		83245.00
D & G MACHINE PRODUCTS INC	70	2		81858.00
BANKNORTH LEASING CORP.	70	2		79405.00
BLUE ROCK INDUSTRIES	70	2		76915.00
J M HUBER CORP	70	2		76782.00
CITICAPITAL COMMERCIAL LEASING CORP	70	2		76678.00
ANGLO AMERICAN CLAYS CORPORATION	70	2		76529.00
BREWER AUTOMOTIVE COMPONENTS INC	70	2		76200.00
HANCOCK LUMBER CO INC	70	2		76010.00
HERITAGE SALMON INC	70	2		73497.00
GEIGER BROS & SUBSIDIARIES	70	2		72173.00
K-MART CORP & CONSOLIDATED SUBS	70	2		70763.00

	31			2965748.21

PRIDE MANUFACTURING COMPANY LLC	70	11	P	69582.00

	1			69582.00

BLETHEN MAINE NEWSPAPERS INC	70	2	C	67708.00
C N BROWN COMPANY	70	2		66795.00
BRUNSWICK TECHNOLOGIES INC	70	2		65749.00
FARM CREDIT LEASING SERV CORP	70	2		65555.00
FLEET BOSTON LLC	70	2		63198.00
OSRAM SYLVANIA PRODUCTS INC	70	2		63133.00
APPI INC	70	2		62512.09
WELLS FARGO FINANCIAL LEASING INC	70	105		60705.00
DRAGON PRODUCTS CO INC	70	2		60207.00
FORUM FINANCIAL GROUP LLC	70	2		57021.00

	10			632583.09

CHEP USA	70	11	P	56434.00

	1			56434.00

CONTROL DEVICES INC	70	2	C	56351.00
E J CARRIER PORTAGE LLC	70	2		56175.00
POTTLES TRANSPORTATION INC	70	2		53257.00
COLE HAAN HOLDINGS INC	70	2		52705.00
OAKHURST DAIRY	70	2		52680.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ALLIANT TELECOM INC	70	2	C	51704.00
MAINE BIOLOGICAL LABORATORIES INC	70	2		51407.00
-----				-----
	7			374279.00
ANDROSCOGGIN SAVINGS BANK	70	11	P	50086.00
-----				-----
	1			50086.00
HUSSEY SEATING COMPANY	70	2	C	49156.00
MAINE RUBBER INTERNATIONAL	70	2		48489.00
COOPER WIRING DEVICES INC	70	2		47874.00
J PAUL LEVESQUE & SONS INC	70	2		47448.00
VOLK PACKAGING CORP	70	2		46635.00
ROBBINS LUMBER INC	70	2		46130.00
TELMARK LLC	70	2		45065.00
V I P INC	70	2		44178.00
PITNEY BOWES INC	70	2		43624.00
LEASETEC CORP	70	2		43339.00
LANE CONSTRUCTION CORPORATION	70	2		42978.00
EJ CARRIER INC	70	2		42957.00
COLONIAL PACIFIC LEASING CORP	70	2		41991.00
SEARS ROEBUCK AND CO.	70	2		41561.00
STRATTON LUMBER INC	70	2		41371.00
LOUIS PARADIS INC	70	2		41050.00
OLD TOWN CANOE CO	70	2		40732.00
CROWE ROPE INDUSTRIES LLC	70	2		39736.00
THE TALARIA COMPANY LLC	70	2		39519.00
RESORT SPORTS NETWORK INC	70	2		39427.00
BATH SAVINGS INSTITUTION & SUBS	70	105		39412.00
KENNEBEC LUMBER CO	70	2		39324.00
CIT TECHNOLOGY FINANCING SVCS INC	70	2		39114.00
NORWAY SAVINGS BK	70	105		38818.00
NEMI PUBLISHING CO INC	70	2		38109.00
THE MAY DEPARTMENT STORES CO & SUBS	70	2		37330.81
PRINCETON CREDIT CORP	70	2		37118.00
SKOWHEGAN SAVINGS BANK	70	2		36562.00
FRIENDLY ICE CREAM CORP	70	2		36264.00
I MANY INC	70	2		35873.00
WMTW BROADCAST GROUP LLC	70	2		35721.00
ICT GROUP INC	70	2		35590.57
SPX CORPORATION	70	2		35363.00
GREAT NORTHERN PAPER INC	70	2		34927.00
WELLS FARGO EQUIPMENT FINANCE	70	105		34908.00
MAINE TRAILER INC.	70	2		34856.00
CHERRYFIELD FOODS INC	70	2		34236.00
DEERE CREDIT, INC. AND UNITARY AFFILIATE	70	2		34103.00
DIVERSIFIED COMMUNICATIONS HLDG CO	70	2		33982.00
TEXTRON FINANCIAL CORP	70	2		33802.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
AVX TANTALUM CORP	70	2	C	33485.00
LUZENAC AMERICA, INC & SUBS	70	2		32127.00
L & A HEEL CORP	70	2		32097.00
CIT GROUP THE/EQUIPMENT FINANCING INC	70	2		31649.00
PLEASANT RIVER LUMBER CO	70	2		31561.00
SAM'S EAST INC	70	2		31486.00
AFFILIATED LABORATORY	70	2		30865.00
SANMINA CORPORATION	70	2		30298.00
CIRCUIT CITY STORES INC	70	2		30122.00
GARDNER CHIPMILLS LINCOLN LLC	70	2		29580.00
GENEST CONCRETE WORKS INC.	70	2		29393.00
FISHER ENGINEERING	70	2		29020.00
PACIFIC & SOUTHERN COMPANY INC	70	2		29000.00
AUTO EUROPE LLC	70	2		28850.00
JASPER WYMAN & SON INC	70	2		28666.00
IMERY'S KAOLIN, INC.	70	2		28618.00
RICH TOOL & DIE CO	70	2		28577.00
B & G FOODS INC	70	2		28375.00
PREXAR LLC	70	2		28300.00
SUGARLOAF MTN CORP & SUBS	70	2		28201.00
EMERY WATERHOUSE CO & SUBS	70	2		27505.00

	61			2226448.38

YORK H ARTHUR	70	60	I	26513.00

	1			26513.00

LABREES BAKERY INC	70	2	C	26449.00

	1			26449.00

PIERCE ATWOOD	70	11	P	26432.00

	1			26432.00

INTERNATIONAL PAPER CO	70	2	C	26194.38
R J GRONDIN & SONS	70	2		25845.00
PRENTISS & CARLISLE CO INC	70	2		25555.00
WILLIAM ARTHUR INC	70	2		25318.00
SYNERGENT	70	2		25306.00
MAINE PARTS & MACHINE INC	70	2		24877.00
MCCAIN FOODS USA, INC	70	2		24808.00
BJ S NORTHEAST BUSINESS TRUST	70	2		24703.00
EARTHGRO INC	70	2		24647.00
JONES & VINING INC & SUBS	70	2		24552.00
ASSOCIATED GROCERS OF MAINE INC	70	2		24469.93
HANNAFORD TRUCKING CO	70	2		24186.00
SPRAGUE ENERGY CORP	70	2		23702.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
KENNEBEC SAVINGS BANK	70	2	C	23663.16
PARADYNE CREDIT CORPORATION	70	2		23552.00
WHITE ROCK DISTILLERIES INC	70	2		22719.00
DELORME PUBLISHING CO INC	70	2		22410.00
KNOX MACHINE CO INC	70	2		21851.00
WILLIAMS SCOTSMAN INC.	70	2		21678.00
LINCOLN PULP & PAPER CO INC	70	2		21382.00
MAINE BANK & TRUST CO	70	2		21311.00
EXXONMOBIL OIL CORPORATION	70	2		21168.00
PALSTIC DESIGN INC	70	2		21116.00
ISAACSON LUMBER CO INC	70	2		20325.00
SYSCO FOOD SERVICES OF N E INC	70	2		20259.00
CAPITAL PIZZA HUTS INC	70	2		19960.00
SITEL CORPORATION	70	2		19815.00
H P HOOD INC	70	2		19662.00
DEAN NORTHEAST LLC	70	2		19492.00
	29			664526.47
RADIO PARTNERS OF MAINE LP	70	11	P	19227.00
	1			19227.00
CROWN CREDIT COMPANY	70	2	C	18557.00
BANGOR PUBLISHING CO	70	2		18335.00
HEWLETT PACKARD CO	70	2		18163.00
NORTHEAST PUBLISHING CO	70	2		17890.00
BELL MANUFACTURING CO	70	2		17323.00
BIDDEFORD TEXTILE CORPORATION	70	2		17019.00
LEWISTON DAILY SUN	70	2		16966.00
WHITE BROS INC	70	2		16868.00
BELL ENTERPRISES INC	70	2		16697.00
SAUNDERS BROTHERS & SUBS	70	2		16230.00
GROVER GUNDRILLING INC	70	2		15802.00
U S OPTICAL DISC INC	70	2		15733.00
CONSOLIDATED CONTAINER CO LLC	70	2		15552.00
MOSS INC	70	2		15263.00
PALACE PLAYLAND ASSOCIATES LLC	70	2		15206.00
BROCKWAY SMITH COMPANY	70	2		15203.00
SONOCO PRODUCTS CO	70	2		15203.00
ED PELLETIER & SONS INC	70	2		15025.00
INTERMED PA	70	2		14759.00
SHIPYARD BREWING COMPANY LIMITED LIABILI	70	2		14754.00
FORSTER MANUFACTURING CO INC	70	2		14734.00
POWERTEL MARKETING GROUP LLC	70	2		14646.00
PROCESS INCORPORATED	70	2		14596.00
GENERAL ALUM & CHEMICALS CORPORATION	70	2		14499.00
FIRST CITIZENS BANK	70	105		14409.00
LIFEFLIGHT OF MAINE LLC	70	2		14266.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ACORN PRODUCTS CO. INC.	70	2	C	14129.00
	27			427827.00
SAUNDERS MANUFACTURING & MARKETING	70	11	P	14024.00
	1			14024.00
LOGISTICS MANAGEMENT SYSTEMS INC	70	2	C	13914.00
WINTHROP RESOURCES CORPORAION	70	2		13897.00
NORTHLAND FROZEN FOODS INC & SUBS	70	2		13641.00
UNITED PARCEL SERVICE INC NY	70	2		13637.00
INTERNATIONAL AQUA FOODS (USA) INC	70	2		13574.00
TOYOTA MOTOR MANUFACTURING CANADA	70	2		13465.00
WINGNUT HOSPITALITY LLC	70	2		13450.00
CIT FINANCIAL USA INC	70	2		13304.00
SUPERVALU HOLDINGS INC	70	2		13083.00
VFS RESIDUAL HOLDING	70	2		13039.00
ORIX FINANCIAL SERVICES INC.	70	2		12857.00
FOREST INDUSTRIES INC	70	2		12831.00
LINCARE INC	70	2		12574.05
SARGENT & SARGENT	70	2		12433.00
ACADIA INSURANCE CO	70	2		12317.00
CASE CREDIT CORP	70	2		12240.00
MERRILL MERCHANTS BANK	70	2		12197.00
CAVENDISH AGRI SERVICES INC	70	2		12194.00
ROCHE DIAGNOSTICS CORPORATION	70	2		12129.00
WOODLANDS CLUB	70	2		12077.00
BIDDEFORD TEXTILE CORPORATION	70	2		11902.00
SBC PORT THEATRES CORP	70	2		11877.00
MOULDED FIBRE TECHNOLOGY INC	70	2		11839.00
GENERAL ELECTRIC CREDIT CORP OF TN	70	2		11773.00
LAI PROPERTIES INC	70	2		11751.00
EASTLAND SHOE MFG CORP	70	2		11700.00
THE FIRST NATIONAL BANK	70	2		11638.00
CAVENDISH FARMS OPERATIONS INC	70	2		11595.00
	28			352928.05
STAR GAS PARTNERS LP	70	11	P	11574.00
	1			11574.00
DEBIS FINANCIAL SERVICES, INC	70	2	C	11386.00
SPECTRUM PRINTING & GRAPHICS INC	70	2		11301.00
TEX SHIELD INC	70	2		11114.00
MAINE EMPLOYERS MUTUAL INSURANCE CO	70	2		11063.00
OSC SPORTS	70	2		11037.00
APPLEBEES NORTHEAST INC	70	2		10899.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
HAMMOND LUMBER CO	70	2	C	10872.00
A & A BROCHU INC	70	2		10826.00
THE GAGE COMPANY	70	2		10707.00
PHILLIPS VAN HEUSEN CORPORATION	70	2		10686.00
ZYACORP ENTERTAINMENT I LLC	70	2		10670.00
CENTRAL ST CORP	70	2		10552.00
WHITE OAK INC	70	2		10439.00

	13			141552.00
HERRICK WYNNE E	70	60	I	10385.00

	1			10385.00
PARKER LUMBER CO	70	2	C	10327.00
YAMAHA MOTOR CORP USA & SUBS	70	2		10303.00
ROCKY HILL QUARRY INC	70	2		10170.00
WEBBER OIL COMPANY	70	2		10159.00
SUN INVESTMENTS INC	70	2		10083.00
UNIFIRST CORPORATION	70	2		9931.00
THOMPSON TRUCKING INC	70	2		9897.00
INDUSTRIAL METAL RECYCLING INC	70	2		9895.00
RTS PACKAGING LLC	70	2		9880.00
PINE TREE WASTE SYSTEMS, INC DBA G	70	2		9875.00
ENERCON TECHNOLOGIES	70	2		9763.00
BERRY DUNN MCNEIL & PARKER	70	2		9730.00
LAGERSTROM FARMS INC	70	2		9599.00
ABBOTT LABORATORIES INC	70	2		9560.00
JACKMAN LUMBER INC	70	2		9545.00
JOLLY GARDENER PRODUCTS INC	70	2		9476.00
FALMOUTH COUNTRY CLUB	70	2		9429.00
AGILENT FINANCIAL SERVICES LLC	70	2		9427.00
PINE STATE TRADING CO	70	2		9427.00
STATE FARM MUTUAL AUTOMOBILE INS CO	70	2		9324.00
NEW ENGLAND TECH AIR INC	70	2		9314.00
FARMINGTON CHIPPING ENTERPRISES INC	70	2		9174.00
KATAHDIN TRUST CO	70	2		9067.00
PROGRESSIVE DISTRIBUTORS	70	2		9022.00
TRIPLE M TRUCKING INC %CARN	70	2		8888.00
NORTHEAST LABORATORY SEVICES INC	70	2		8844.00
MAIETTA ENTERPRISES INC	70	2		8843.00
CAT LUMBER CO INC	70	2		8755.00
ABITIBI-CONSOLIDATED	70	2		8732.00
M T K INC	70	2		8602.00
COMM TEL INTERNET INC	70	2		8588.00
ARMSTRONG FAMILY INDUSTRIES' INC	70	2		8567.00
PARKWOOD INN LTD	70	2		8526.00
PORTLAND PIPE LINE CORPORATION	70	2		8485.00
FLEET NATIONAL BANK	70	2		8459.00

NM ENTITY	CD TYPE ACCT	CD BUSINESS TYPE	CD TYPE	REFUNDS
D & G PR COMPANY	70	2	C	8436.00
MERRILL MARINE TERMINAL SERVICES INC	70	2		8412.00
KLEINSCHMIDT ASSO	70	2		8350.00
	38			352864.00
ROMAD COMPANY	70	11	P	8338.00
	1			8338.00
CARROLS CORP	70	2	C	8285.00
MERIDIAN MOBILE HEALTH LLC	70	2		8233.00
VILLAGE CANDLE INC	70	2		8186.00
STONEVALE INC	70	2		8160.00
SHER WOVEN LABEL CO INC	70	2		8132.00
GETTY PETROLEUM MARKETING INC	70	2		8120.00
MAINE EYE CENTER PA	70	2		8077.00
RADIO SHACK CORPORATION	70	2		8000.00
BUGABOO CREEK HOLDINGS INC	70	2		7821.00
AMPLICON INC	70	2		7814.00
TIMBERLAND TRUCKING CO INC	70	2		7624.00
R H WALES & SON INC	70	2		7568.00
PLANET FITNES CENTER OF MAINE	70	2		7531.00
BABINEAU LOGGING	70	2		7503.00
MAINE CARDIOLOGY ASSOC	70	2		7503.00
ROBERT MITCHELL CO INC	70	2		7442.00
ST LAURENT AND SONS EXCAVATION, INC	70	2		7344.00
MAINELY TREES INC	70	2		7275.23
RENT WAY INC	70	2		7272.00
US FELT MANUFACTURING CO	70	2		7231.00
WINTHROP RESOURCES CORPORAIGN	70	2		7184.00
CONTEMPORARY PRODUCTS INC	70	2		7174.00
OCEAN NATIONAL BANK	70	2		7163.00
MAINE MILLING INC.	70	2		7160.00
PENOBSCOT BAY MEDICAL ASSOCIATES, INC.	70	2		7105.75
G LAVOIE INC	70	2		7105.00
MID-MAINE TELPLUS	70	2		7085.00
	27			205097.98
OVERLOCK DWIGHT L	70	60	I	7062.00
	1			7062.00
IRON MOUNTAIN INFORMATION MANAGEMENT INC	70	2	C	7017.00
BOIS DAAQUAM INC	70	2		6982.00
BIO MEDICAL APPLICATION OF MAINE	70	2		6944.00
SEBAGO INC	70	2		6907.00
WASCO PRODUCTS INC	70	2		6863.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
UNIQUE MACHINE INC	70	2	C	6845.00
HOGAN TIRE INC	70	2		6843.00
CENTER-COTTON INC	70	2		6782.00
VOISINE BROS INC	70	2		6711.00
WATERVILLE SHIRT CO LLC	70	2		6705.00
METSO PAPER USA INC	70	2		6599.44
HAROLD WARREN CONSTRUCTION CO	70	2		6581.00
A S & C B GOULD INC	70	2		6538.00
H D LOGGING INC	70	2		6519.30
P R RUSSELL INC	70	2		6514.00
CIVES CORP	70	2		6492.00
PENOBSCOT BAY MEDICAL ASSOCIATES, INC.	70	2		6400.00
MAINE MUNICIPAL ASSOCIATION	70	2		6373.00
MAINE EDUCATION ASSN	70	2		6355.00
DURASTONE INC	70	2		6318.00
UNIVERSITY OF MAINE C U	70	2		6268.00
HARRY H MELCHER & SONS INC	70	2		6264.00
R F JORDAN & SONS CONSTRUCTION INC	70	2		6263.00
ALTERNATIVE MANUFACTURING, INC	70	2		6210.00
RUTLAND MUSIC SERV	70	2		6083.00
-----				-----
	25			164376.74
-----				-----
JULIEN BEAUREGARD PTR	70	11	P	6051.00
-----				-----
	1			6051.00
-----				-----
MAINE SURGICAL CARE GROUP PA	70	2	C	5969.00
CB CUMMINGS & SONS CO	70	2		5945.00
R L FASHIONS OF MAINE LLC	70	2		5919.00
MACHINING SOLUTIONS INC	70	2		5866.00
CTME LLC	70	2		5815.00
-----				-----
	5			29514.00
-----				-----
PICKUS OWEN B	70	60	I	5805.00
-----				-----
	1			5805.00
-----				-----
S & S TRANSPORTATION INC	70	2	C	5800.00
CIT LENDING SERVICES CORP	70	2		5750.00
PUTNAM FIDUCIARY TRUST CO	70	2		5750.00
FLEWELLING FARMS INC	70	2		5715.00
IBM GLOBAL SERVICES-NS DIV.	70	2		5715.00
AEP PRO SERV INC	70	2		5683.00
ALDRICH ENTERPRISES, LLC	70	2		5667.00
J'MIRAL U.S.	70	2		5640.00
FRIGON DENNIS W	70	2		5613.00
BARNES & NOBLE BOOKSELLERS INC	70	2		5540.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- ----- 10				56873.00
FLINT MARK	70	11	P	5452.00
----- ----- 1				5452.00
PACTIV CORP	70	2	C	5423.00
HOULTON INTERNATIONAL CORP	70	2		5413.00
MOUNTAIN MACHINE WORKS	70	2		5408.00
PORTLAND SHELLFISH COMPANY INC	70	2		5352.00
SAS PITTSFIELD INC	70	2		5333.00
MAIL SERVICES INC	70	2		5283.00
----- ----- 6				32212.00
VERRILL & DANA LLP	70	11	P	5263.00
----- ----- 1				5263.00
BANK OF AMERICA COMMERCIAL FINANCE CO.	70	2	C	5241.00
FED EX GROUND PACKAGE SYS., INC.	70	2		5201.00
SHAWNEE PEAK HOLDINGS INC	70	2		5200.00
ADVANCE STORES COMPANY INC	70	2		5197.00
YALE FINANCIAL SERVICES, INC.	70	2		5188.00
AFFILIATED HEALTHCARE MANAGEMENT	70	2		5171.00
A W MADDEN INC	70	2		5157.00
RITE AID OF MAINE INC	70	2		5131.88
MERIDIAN LEASING CORP	70	2		5112.00
LONE STAR STEAKHOUSE & SALOON OF ME	70	2		5098.00
TOWN & COUNTRY FEDERAL CREDIT UNION	70	2		5093.00
BLUE HILL MARKET INC #126	70	2		5060.00
PRACTICEPARTNERS	70	2		5009.00
HOWARD SPORTS INC	70	2		4982.00
THE MONTALVO CORPORATION	70	2		4965.00
TIBBETTS INDUSTRIES INC	70	2		4950.00
H E MURDOCK CO INC	70	2		4941.67
TOBEY SHEETMETAL CO INC	70	2		4916.00
TNT ROAD COMPANY INC	70	2		4911.00
DUBAY TRUCKING INC	70	2		4905.00
R H FOSTER ENERGY LLC	70	2		4900.00
CORNVILLE CONSTRUCTION INC	70	2		4880.00
GE CAPITAL MANAGEMENT SERVICES CORP	70	2		4875.00
M T K INC	70	2		4836.00
NEP SK INC	70	2		4796.00
THE LUCERNE INN INC	70	2		4761.00
GRAYBAR FINANCIAL SERVICES LLC	70	2		4760.00
FLATBREAD PORTLAND INC	70	2		4733.00
SPINNAKER COATING MAINE INC	70	2		4569.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
KSI INC	70	2	C	4563.00
SAGOMA PLASTICS CORP	70	2		4508.00
E J JALBERT INC	70	2		4494.00
AFFILIATED MATERIAL SERVICES	70	2		4473.00
GILBERT TREMBLAY INC	70	2		4452.00
APPLEBEES INTERNATIONAL INC & SUBS	70	2		4446.00
AMERIPORT LLC	70	2		4443.00

	36			175918.55
COMMERCIAL PAVING CO INC	70	11	P	4434.00
DONALD W COLE & WILLIAM C COLE PTNR	70	11		4428.00

	2			8862.00
CITIZENS LEASING CORP	70	2	C	4400.00
WING LI LUNG INC	70	2		4366.00
SCHLOTTERBECK & FOSS COMPANY	70	2		4306.00
DRUMMOND WOODSUM & MACMAHON	70	2		4269.00
MACOMBER INC	70	2		4251.00
MID-STATE BUSINESS SCHOOL CORP.	70	2		4199.00
YANKEE CANDLE CO INC	70	2		4193.00
CRANE BROTHERS INC	70	2		4190.00
WALTZ PHARMACY INC	70	2		4141.00
D L PETERSON TRUST	70	2		4138.00
MAINE SURGICAL CARE GROUP PA	70	2		4134.00
JOKERS TWO INC	70	2		4131.00
MAINE MILLING INC.	70	2		4130.00
PATTEN TOOL & ENGINEERING INC	70	2		4095.00
BETHEL FURNITURE STOCK INC	70	2		4058.00
RUDMAN & WINCHELL, LLC	70	2		4035.00
JOHNSON COMPANY INC	70	2		3983.00
MASCHINO & SONS LUMBER COMPANY INC	70	2		3952.00
NORTHEAST TOOL & DIE CO INC	70	2		3937.00
MEDICAL REHABILITATION ASSOC PA	70	2		3932.00

	20			82840.00
QUINTEL II CO	70	11	P	3925.00

	1			3925.00
WAYFARER MARINE CORPORATION	70	2	C	3894.00
TRANS TECH INDUSTRIES INC	70	2		3888.00
THERIAULT LOGGING INC	70	2		3884.00
V & R VARIETY	70	2		3880.00
WILLIAM GOODMAN & SONS LLC	70	2		3857.00
WATERVILLE WINDOW CO INC	70	2		3839.00
INTELLICARE, INC	70	2		3827.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- ----- -----				----- ----- -----
7				27069.00
HAND WAYNE A	70	60	I	3810.00
----- -----				----- -----
1				3810.00
SAGA COMMUNICATIONS OF NEW ENGLAND	70	2	C	3706.00
DUCAS LOGGING INC	70	2		3696.00
VILLAGE CAR CO	70	2		3646.00
BUSH EQUITIES INC	70	2		3510.00
USF RED STAR INC	70	2		3502.00
GALT BLOCK WAREHOUSE CO	70	2		3495.00
MIKE THERIAULT CONSTRUCTION LLC	70	2		3480.00
BANC OF AMERICA VENDOR FINANCE	70	2		3472.00
WATERVIEW RESOLUTION CORP	70	2		3305.00
BELFAST HOSPITALITY INC	70	2		3291.00
CITIGROUP GLOBAL MARKETS INC	70	2		3275.00
STEEL PRO INC	70	2		3261.00
FACIAL & ORAL SURGERY ASSOCIATES PA	70	2		3226.00
J S I STORE FIXTURES INC	70	2		3212.00
OXFORD FEDERAL CREDIT UNION	70	2		3176.00
N H BRAGG & SONS	70	2		3168.00
FAYSCOTT LLC	70	2		3114.00
WINTER PEOPLE INC	70	2		3084.00
MT ABRAM FAMILY RESORT LLC	70	2		3069.00
STOP AND SHOPPE FOOD MART INC	70	2		3062.00
NAMCO CYBERTAINMENT INC	70	2		3054.00
----- -----				----- -----
21				69804.00
GUIMOND TIMMY H	70	60	I	3024.00
----- -----				----- -----
1				3024.00
CARQUEST AUTO PARTS OF HAMMO	70	2	C	3015.00
PAYLESS SHOESOURCE INC	70	2		2994.00
FLINT ENTERPRISES INC	70	2		2990.00
FLEET CAPITAL CORP	70	2		2972.00
NEWPORT INDUSTRIAL FABRICATION INC	70	2		2967.00
CENTRAL DISTRIBUTORS INC	70	2		2963.00
ENTERPRISE FOUNDRY INC.	70	2		2929.00
MACDONALD PAGE SCATZ FLETCHER & CO.LLC	70	2		2921.00
SMITH'S MOUNTAIN VIEW EXPRESS INC	70	2		2919.00
----- -----				----- -----
9				26670.00
J T PROPERTIES	70	11	P	2877.00
----- -----				----- -----

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS

	1			2877.00
QED OPTICAL, INC.	70	2	C	2873.00
MAINE MALL MOTORS	70	2		2861.00
WADLEIGHS INC	70	2		2846.00
RITZ CAMERA CENTERS, INC & SUBS	70	2		2824.00
LANK MACHINING CO LLC	70	2		2821.00
ROY T. INC	70	2		2806.00
HOGAN ROAD MOTORS	70	2		2803.00
GENERAL PARTS INC	70	2		2780.00

	8			22614.00
TROYCO LLC	70	11	P	2773.00

	1			2773.00
DUNLAP AGENCY (THE)	70	2	C	2746.00
M DAIGLE & SONS LOGGING INC	70	2		2710.00
GOLD STAR CLEANERS	70	2		2690.00
QUALEX INC	70	2		2686.00
E J PERRY CONSTRUCTION CO INC	70	2		2681.00

	5			13513.00
LYDICK GEORGE L	70	60	I	2678.00

	1			2678.00
NORTHERN ME ORAL & FACIAL SURGERY	70	2	C	2674.00
MAINELY TRUSSES, INC.	70	2		2659.00
B DALTON BOOKSELLER INC	70	2		2654.00
JOM INC DBA C	70	2		2651.00
CASCO BAY EYECARE LLC	70	2		2650.00
LUCERNE FARMS INC	70	2		2650.00
LEE DODGE	70	2		2627.00
STROUDWATER/NHG	70	2		2622.00
EVERGREEN INDEMNITY LTD.	70	2		2611.00
GRAPHIC COLOR SERVICE INC	70	2		2611.00

	10			26409.00
LABRIE DANIEL	70	60	I	2607.00

	1			2607.00
CASCO BAY BREWING COMPANY	70	2	C	2593.00
STONINGTON SEA PRODUCTS	70	2		2592.00
DORKS UNLIMITED	70	2		2591.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE ACCT	TYPE BUSINESS		
TOM & SUE RHOADS INC	70	2	C	2563.00
JO-ANN STORES, INC.	70	2		2558.00
MAINE SCIENTIFIC INC	70	2		2526.00
TRUMPET ISLAND SALMON FARM INC	70	2		2525.00
HARTMANN LUGGAGE COMPANY	70	2		2520.00
RYAMY INVESTMENTS INC	70	2		2455.00
DIVERSEY LEVER INC	70	2		2446.00
QUELLETTE, LABONTE, ROBERGE & ALLEN PA	70	2		2434.00
STEELSTONE INDUSTRIES INC	70	2		2428.00
CARQUEST AUTO PARTS OF 317 MAIN ST	70	2		2407.00
MAINE WOOD TURNING INC	70	2		2401.00
THORNDIKE & SONS INC	70	2		2400.00
KWS INDUSTRIES INC	70	2		2388.00
EASTERN FIRE PROTECTION CO	70	2		2377.00
MEMIC SERVICES, INC.	70	2		2377.00
SODEXHO AMERICA LLC	70	2		2375.00
RETURNABLE SERVICES INC	70	2		2358.00
BERGERON ROGER ODPA	70	2		2356.00

	21			51670.00
MORSE PHILIP	70	60	I	2350.00

	1			2350.00
KSW FCU	70	2	C	2346.00
FASTWASH INC.	70	2		2344.00
PINE TREE WASTE SYSTEMS, INC DBA G	70	2		2331.00

	3			7021.00
KINNEY MICHAEL W	70	60	I	2321.00

	1			2321.00
TRIPLE CROWN FARMS INC	70	2	C	2321.00

	1			2321.00
PARENT RUDOLPH F	70	60	I	2312.00

	1			2312.00
ANSEWN FOOTWEAR BELTS FINE LEATHER	70	2	C	2299.00
MARTIN STEPHEN S	70	2		2296.00
QUADIC SYSTEMS INC	70	2		2285.00
D L GEARY BREWING CO INC	70	2		2268.00
BERKELEY LASERPRINTED MAILINGS, INC	70	2		2266.00
CENTRAL MAINE ORAL & MAXILLOFACIAL SURGE	70	2		2263.00

MAINE REVENUE SERVICES
 AGGREGATE BETR_REFUNDS
 PAID BETWEEN 1/1/2002 AND 12/31/2002

NM ENTITY	CD TYPE ACCT	CD BUSINESS	TYPE	REFUNDS
ARUNDEL MACHINE TOOL CO INC	70	2	C	2261.00
MAINE FAMILY FEDERAL CR UNION	70	2		2259.00
COUNTY QWIK PRINT	70	2		2250.00
PHOENIX WELDING	70	2		2199.00
MEDCOM LLC	70	2		2190.00
KNS-TH PORTLAND LLC	70	2		2174.00
PMB INC	70	2		2169.00
FREEPOR INN	70	2		2128.00
HANSCOM CONSTRUCTION INC	70	2		2108.00
ARROW HEALTHCARE SERVICES INC	70	2		2106.00
EMERSON CHEVROLET/BUICK/PONTIAC INC	70	2		2089.00
WORKGROUP TECHNOLOGY PARTNERS INC	70	2		2065.00
	18			39675.00
JACKSON THOMAS C	70	60	I	2060.00
	1			2060.00
EATON PEABODY	70	2	C	2057.00
GREATER PORTLAND FED C U	70	2		2009.00
	2			4066.00
WITHAM FAMILY LIMITED PARTNERSHIP	70	11	P	1987.00
	1			1987.00
WORLD KITCHEN INC	70	2	C	1975.00
QUICK LEASE CORPORATION	70	2		1970.00
NORTHEAST TOOL & DIE CO INC	70	2		1969.00
HARTFORD INC	70	2		1955.17
P & L COUNTRY MARKET INC	70	2		1933.00
DAVIS + HANSCOM INC	70	2		1927.00
IRVING FOREST PRODUCTS INC	70	2		1920.00
HOULTON INTERNAL MEDICINE, P.A.	70	2		1918.00
MAINE VITREORETINAL CONSULTANTS LLC	70	2		1885.00
DOWNEAST CONCEPTS INC	70	2		1869.00
HOST LEISURE SERVICES LLC	70	2		1854.00
	11			21175.17
WORLDSPAN L P	70	11	P	1852.00
	1			1852.00
H FINKLEMAN INC	70	2	C	1846.00
SHERIDAN CONSTRUCTION CORP (THE)	70	2		1830.00
NATANIS GOLF COURSE	70	2		1825.00

BETR_REFUNDS
 DATE: 2003-10-15

MAINE REVENUE SERVICES
 AGGREGATE BETR_REFUNDS
 PAID BETWEEN 1/1/2002 AND 12/31/2002

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ROBERT WARREN WENTWORTH JR INC	70	2	C	1817.74
SCARBOROUGH TERRACE LIMITED	70	2		1811.00
HASKELL LUMBER INC	70	2		1799.00
ADVANTA LEASING CORP	70	2		1785.00
-----				-----
7				12713.74
QUINTEL IV LLC	70	11	P	1777.00
-----				-----
1				1777.00
C B KENWORTH INC	70	2	C	1775.00
ARTHUR D HENRY INC	70	2		1771.00
FRESH WAY INC	70	2		1770.45
RETINA CENTER OF MAINE LLC	70	2		1768.00
P & K SAND AND GRAVEL INC	70	2		1734.33
MAINE ANTIQUE DIGEST INC	70	2		1724.00
SHEEPSCOT MACHINE WORKS	70	2		1720.00
-----				-----
7				12262.78
M & H LOGGING LLC	70	11	P	1718.00
-----				-----
1				1718.00
CROSBY MICHAEL	70	60	I	1705.00
-----				-----
1				1705.00
DEXTER REGIONAL FEDERAL CR UNION	70	2	C	1705.00
MORRIS YACHTS INC	70	2		1700.00
BLUENOSE LLC (THE)	70	2		1685.00
HILL AND SONS TRUCKING INC	70	2		1677.00
ALLAGASH BREWING CO INC	70	2		1672.00
ATLANTIC REGIONAL FCU	70	2		1670.00
SAMSONITE COMPANY STORES INC	70	2		1650.00
FREEPORT VETERINARY ASSOCIATES PA	70	2		1642.00
EVERGREEN CUSTOM PRINTING INC	70	2		1623.00
-----				-----
9				15024.00
PERRY EDWARD	70	60	I	1604.00
-----				-----
1				1604.00
SHERIDAN CORP (THE)	70	2	C	1589.00
UNION STREET ATHLETICS	70	2		1586.00
SUMMIT COMMERCIAL LEASING CORP	70	2		1562.00
SCOTT DUGAS TRUCKING & EXCAVATING	70	2		1548.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
SABLE OAKS MANAGEMENT CORP	70	2	C	1547.00
COLE HAAN COMPANY STORE INC.	70	2		1536.00
OLESON SAW TECHNOLOGIES	70	2		1532.00
WBRC ARCHITECTS ENGINEERS	70	2		1513.00
-----				-----
8				12413.00
PELLETIER OWEN H	70	60	I	1507.00
-----				-----
1				1507.00
R B LOGGING INC	70	2	C	1507.00
MAINE COAST EYE CARE	70	2		1498.00
BRAKE SERVICE & PARTS INC	70	2		1497.00
CORINTH PRODUCTS COMPANY INC	70	2		1494.00
WINDEROSA MANUFACTURING & DIST	70	2		1485.00
KENNEBEC FED SVGS & LOAN OF WATERVILLE	70	2		1474.00
B P TRUCKING INC	70	2		1465.00
LEADBRO LLC	70	2		1450.00
GLA NETWORK TECHNOLOGIES, INC	70	2		1407.00
SNOWMAN'S OIL & SOIL INC	70	2		1394.00
LINWOOD D FRASER INC	70	2		1391.00
CUSTOM CORDAGE LLC	70	2		1388.00
TRASK DECROW MACHINERY INC	70	2		1385.00
NORTH WILDERNESS LOGGING INC	70	2		1384.80
WALTZ PHARMACY BELFAST LLC	70	2		1368.00
GREAT SKATES ENTERTAINMENT	70	2		1356.00
FALLS RETAIL, INC.	70	2		1352.00
-----				-----
17				24295.80
BRANN & ISAACSON LLP	70	11	P	1346.00
-----				-----
1				1346.00
SULLIVAN THOMAS K	70	60	I	1343.00
-----				-----
1				1343.00
HODGDON YACHTS INC	70	2	C	1335.00
-----				-----
1				1335.00
B & W PARTNERSHIP	70	11	P	1331.00
-----				-----
1				1331.00
MEGA INDUSTRIES LLC	70	2	C	1324.00
-----				-----

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- 1				1324.00
SHIBLEY ROBERT J	70	60	I	1321.00
----- 1				1321.00
TANGLEWOOD ENTERPRISES INC	70	2	C	1316.00
WILBUR'S OF ME CHOCOLATE CONFECTION	70	2		1314.00
SANWECO INC	70	2		1306.00
BAYSHORE CONCRETE PRODUCTS/ME INC	70	2		1288.00
LILLEY FARMS INC	70	2		1282.00
----- 5				6506.00
SCOTTYS RESTAURANT LLC	70	11	P	1281.00
----- 1				1281.00
ALTERNATIVE ENERGY INC	70	2	C	1280.00
CARQUEST AUTO PARTS OF AUGUSTA ME	70	2		1273.00
----- 2				2553.00
S LEONARD & J LEARY PTNRS	70	11	P	1265.00
----- 1				1265.00
ESPANA SOCORRO M	70	60	I	1261.00
----- 1				1261.00
CHESTER A RICE CO	70	2	C	1258.00
M T K INC	70	2		1253.00
INVESMART INC	70	2		1252.00
CHESTER M KEARNEY PA	70	2		1249.00
----- 4				5012.00
FLEWELLING BRENT	70	60	I	1248.00
----- 1				1248.00
GOUWS CAPITAL MANAGEMENT INC	70	2	C	1247.00
ENTRUST INC	70	2		1237.00
FRENCH & BRAWN INC	70	2		1237.00
EVERGREEN CREDIT UNION	70	2		1230.00
H C HAYNES INC	70	2		1222.00
ELECTROTECH INC	70	2		1218.00
VITAS TORTILLAS INC	70	2		1217.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
CANTEEN SERVICE CO	70	2	C	1214.00
SEA DOG BREWING CO.	70	2		1211.00
WRIGHT-PIERCE	70	2		1206.00
WRIGHT-PIERCE	70	2		1205.00
VALLEY PHARMACY INC DBA F	70	2		1192.00
NEGRI ALFRED J	70	2		1190.00
HARVARD PILGRIM HEALTH CARE	70	2		1180.00
DARLING'S INC	70	2		1179.00
CASCO DEVELOPMENT INC	70	2		1175.00
	16			19360.00
LEVESQUE LOUIS P	70	60	I	1156.00
	1			1156.00
TAGGART CONSTRUCTION INC.	70	2	C	1155.00
BANGOR CHRISTIAN SCHOOLS	70	2		1154.00
KINETIC SYSTEMS INC	70	2		1153.00
HAMILTON WILLARD D OD PA	70	2		1143.00
MAINE TIMES PUBLISHING COMPANY	70	2		1143.00
R H RENY INC	70	2		1135.00
STILLWATER SOFT SERVE	70	2		1134.00
VFS HOLDING INC	70	2		1134.00
COFFINS GENERAL STORE INC	70	2		1126.00
	9			10277.00
MICHAUD EDWIN G	70	60	I	1124.00
	1			1124.00
CARQUEST AUTO PARTS OF HOULTON ME.	70	2	C	1115.00
	1			1115.00
WARD JR CLINTON D	70	60	I	1108.00
	1			1108.00
NEW HOLLAND CREDIT COMPANY LLC	70	2	C	1104.00
MINT PRINT INC	70	2		1090.00
MOUNTAIN TOPS INC	70	2		1089.00
KWIK KOPY PRINTING	70	2		1049.00
EASTWOOD CONTRACTORS INC	70	2		1047.00
SEARSPORT PINES GOLF COURSE	70	2		1041.00
DAIGLE & HOUGHTON INC	70	2		1038.00
RSVP DISCOUNT BEVERAGE & REDEMPTION	70	2		1029.00
HANNAFORD BROS CO AND SUBSIDIARIES	70	2		1028.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
PLASTIC AND HAND SURGICAL ASSOC	70	2	C	1023.00
MICHAEL HEWES INC	70	2		1021.00

	11			11559.00

KELLY KEITH	70	60	I	1007.00

	1			1007.00

HANNDS ON ICE CREAM	70	2	C	1006.00
RAY J BYRAM INC	70	2		1004.00
CARQUEST AUTO PARTS OF CARIBOU ME INC	70	2		1000.00
EASTERN BANK	70	2		999.00
LOCKHEED MARTIN CORP	70	2		995.00
RIVERSIDE PUBLISHING COMPANY	70	2		993.00
ARTSTOCK	70	2		991.00
RAYMOND T BEDETTE DDS PA	70	2		989.00
A & L CONSTRUCTION INC	70	2		984.00
HOLIDAY HEALTH & RACQUET CLUB INC	70	2		976.00
TOM BOURGOIN LOGGING INC	70	2		972.00
VILLAGE SUBARU	70	2		970.00
HERMON FAMILY RESTAURANT	70	2		957.00
MICHELE E SPEKHARDT DMD PA	70	2		945.00
ST GEORGE CONSULTING GROUP INC	70	2		942.00
FILLMORE'S INCORPORATED	70	2		941.00
BURGESS ADVERTISING & ASSOC. INC.	70	2		940.00

	17			16604.00

MERITHEW ANTHONY	70	60	I	935.00

	1			935.00

NEGRI ALFRED J	70	2	C	927.00
SACO SPORT & FITNESS INC	70	2		927.00
HEALTHFIRST FEDERAL CREDIT UNION	70	2		922.00
FLOTATION TECHNOLOGIES NC	70	2		918.00
ORTHOPAEDIC ASSOC OF BANGOR	70	2		918.00
T-NETIX INC & SUBS	70	2		918.00

	6			5530.00

COWGER PATRICK F	70	60	I	916.00
SCHWARTZBERG GARY	70	60		906.00
BRADFORD DAVID J	70	60		895.00

	3			2717.00

SODEXHO OPERATIONS LLC	70	2	C	889.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
CARQUEST AUTO PARTS OF BATH ME.	70	2	C	883.00
HAMILTON MARINE INC	70	2		883.00
CUMMINGS LAMONT & MCNAMEE	70	2		880.00
R. A. MOORE CONSTRUCTION, INC.	70	2		859.00
COASTAL METAL FAB INC	70	2		853.00
CARROLL E TAYLOR & ASSOCIATES	70	2		845.00
FRANKLIN CHRYSLER INC	70	2		843.00
	8			6935.00
GARDINER KEN	70	60	I	836.00
	1			836.00
LIMESTONE BOARDING HOME ASSOCIATES	70	11	P	832.00
	1			832.00
GARNET HEAD ASSOCIATES INC	70	2	C	830.00
	1			830.00
GILBERT ERNEST J	70	60	I	823.00
	1			823.00
BANC OF AMERICA LEASING & CAPITAL LLC	70	2	C	822.00
BEAUREGARD EQUIPMENT INC	70	2		819.00
J L HAMMETT CO	70	2		818.00
GARDIAN BUILDING PROD DISTRIBUTION	70	2		812.00
HIGGINS LUMBER MILL INC	70	2		812.00
FREEPORT WOODWORKING ASSOCIATES INC	70	2		811.00
THE FINISH LINE INC	70	2		810.00
CHAFE RESTAURANT CORP	70	2		806.00
AUTOMOTIVE RECOVERY SERVICES INC	70	2		801.00
BROWNIE PRESS INC	70	2		788.00
315 MAIN STREET INC	70	2		788.00
M O HARRIS INC	70	2		784.00
J & J HAINES EXCAVATION INC	70	2		782.00
PATRICK ST PETER & SONS INC	70	2		782.00
CLEWLEY FOUNDATIONS INC	70	2		780.00
	15			12015.00
LEIGHTON ELWOOD E	70	60	I	778.00
RIOUX GILDO	70	60		773.00
	2			1551.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
RITE AID OF MAINE INC	70	2	C	766.12
LEASE CORP OF AMERICA	70	2		761.00
OSHKOSH B GOSH RETAIL INC	70	2		759.00
ENDODONTIC ASSOC PA	70	2		758.00
BROOKS BROTHERS INC	70	2		757.00
ARTEL INC	70	2		754.00
ROCKLAND GOLF CLUB INC	70	2		751.00
MAINE CENTERS FOR HEALTHCARE PA	70	2		747.00
TREFOIL CORP	70	2		747.00
HAHNEL BROS CO	70	2		731.00
B & K CONSTRUCTION INC	70	2		724.00
SPRAGUE CORP	70	2		724.00
-----				-----
	12			8979.12
DWELLEY JAY	70	60	I	723.00
-----				-----
	1			723.00
THE MACLAND COMPANY	70	2	C	719.00
ACCESSORIES UNLIMITED OF ME INC	70	2		718.00
LITTLEFIELDS GYM INC	70	2		717.00
MAINELINE DISTRIBUTORS	70	2		716.00
DANSK INTERNATIONAL DESIGNS LTD	70	2		715.00
-----				-----
	5			3585.00
CORNELIO STEVEN J	70	60	I	711.00
-----				-----
	1			711.00
CARQUEST AUTO PARTS OF BRUNSWICK ME	70	2	C	707.00
-----				-----
	1			707.00
HUSTED CHESTER M	70	60	I	705.00
-----				-----
	1			705.00
GENPLEX INC	70	2	C	699.00
GIFFORD LINDA B	70	2		696.00
SEBASTICOOK VALLEY FEDERAL CREDIT UNION	70	2		696.00
REILLY'S BAKERY INC	70	2		690.00
RAM TRUST SERVICES INC	70	2		688.00
LINCOLN RENTAL SYSTEMS INC	70	2		684.00
CARQUEST AUTO PARTS OF FARMINGTON ME INC	70	2		680.00
CLEAN HARBORS ENVIRONMENTAL SVCS	70	2		679.00
HEATHROW CORPORATION	70	2		678.00
METSO PAPER USA INC	70	2		673.88

NM ENTITY	CD TYPE ACCT	CD BUSINESS	TYPE	REFUNDS
K D DISPLAY & DESIGN INC	70	2	C	673.00
NEGRI ALFRED J	70	2		672.00
REKADOM INC	70	2		670.00
LEE CREDIT EXPRESS INC	70	2		667.00
CVS OF WATERVILLE MAINE INC	70	2		660.00
ROLLINS P & CARL C PTNRS	70	2		659.00

	16			10864.88
SNELL JR JOHN E	70	60	I	654.00
ARCHER CARL G	70	60		652.00

	2			1306.00
DOWN EAST TECHNOLOGY, INC.	70	2	C	650.00
PORT HARBOR MARINE	70	2		650.00
RAILROAD SQUARE CINEMA INC	70	2		645.00

	3			1945.00
KITTERY OPTOMETRICE ASSOCIATES	70	11	P	644.00

	1			644.00
LEWISTON-AUBURN HOCKEY ARENA INC	70	2	C	644.00
CHIROPRACTIC CORP OF N MAINE	70	2		643.00
SEBAGO BREWING COMPANY	70	2		643.00
SKILLINS GREENHOUSES	70	2		642.00
KENNEBEC INTERNAL MEDICINE ASSOC	70	2		637.00
CUDDY & LANHAM	70	2		635.00
TY-GAR MACHINE INC	70	2		634.00
FOUR SEASON GROUNDS CARE INC	70	2		631.00
TOZIER DALE	70	2		631.00
SPINNEY CREEK SHELLFISH INC	70	2		629.83

	10			6369.83
LAPLANTE RICHARD P	70	60	I	624.00

	1			624.00
SURVEY & GEODETIC CONSULTANS INC	70	2	C	614.00
MAINE STREET GRAPHICS INC	70	2		612.00
MILLINOCKET FABRICATION & MACHINE INC	70	2		612.00
PLATZ ASSOCIATES	70	2		603.00
CURTAINSHOPS OF MAINE INC	70	2		602.00
H & S CONSTRUCTION INC	70	2		590.00
ROARING BROOK NURSERIES INC	70	2		590.00
PITTSFIELD PHARMACY INC	70	2		587.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
TREWORGY FAMILY ORCHARDS INC	70	2	C	587.00
LITTLE GUY PRESS INC	70	2		586.00
SERVICE RENTAL INC	70	2		585.00
KWS INC	70	2		583.00
KENNETH H ROCKWOOD DVM PA	70	2		582.00
HARRIS + VICKERS CPA PA	70	2		581.00
MILLETT SCOTT S	70	2		576.00
	15			8890.00
LECLERC JEAN	70	60	I	575.00
	1			575.00
PMB INC	70	2	C	574.18
	1			574.18
ELSAESSER FREDERICK J	70	60	I	574.00
	1			574.00
VOGEL & ASSOCIATES PA	70	2	C	574.00
CARQUEST AUTO PARTS OF BROADWAY, ME	70	2		564.00
CAFE MIRANDA	70	2		562.00
DAVES DIRTWORKS INC	70	2		559.29
LINCOLN ME FEDERAL CU	70	2		555.00
	5			2814.29
RUETTY MICHAEL T	70	60	I	553.00
	1			553.00
SMITH BOATYARD INC	70	2	C	552.00
COASTAL CARPENTRY INC	70	2		547.00
HARRY J SMITH COMPANY	70	2		545.00
VP FILM AND TAPE PRODUCTIONS INC	70	2		539.00
	4			2183.00
WILLIAMS DANA E	70	60	I	538.00
BENNINGTON SCOTT C	70	60		530.00
	2			1068.00
COASTAL PRODUCTS COMPANY	70	2	C	521.00
MAXWELLS INC	70	2		520.00
STEAKS N STUFF, INC.	70	2		519.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MAINE REAL ESTATE INFORMATION SYSTEM INC	70	2	C	518.00
SFP INC	70	2		518.00

	5			2596.00
RIVER HOUSE ASSOCIATES	70	11	P	513.00

	1			513.00
LES WILSON & SONS	70	2	C	510.00

	1			510.00
LEVASSEUR PHILIP L	70	60	I	510.00

	1			510.00
SUNGLASSES USA INC	70	2	C	508.00
HPSC INC	70	2		507.00
STARFISH ENTERPRISES LLC	70	2		504.00
THE TRAVELERS INDEMNITY COMPANY	70	2		504.00
LORING BANK STATIONERS INC	70	2		499.00
NORTHLAND ROOFING INC	70	2		497.00
TAYLOR DAIRY FARM	70	2		492.00
HALLOWELL & MACMANNIS ODPA	70	2		490.00
HVAC SERVICES INC	70	2		489.09
CARQUEST AUTO PARTS OF ELLSWORTH MEINC	70	2		488.00

	10			4978.09
MULLEN JEANNE L	70	60	I	480.00
HIGGINS DANIEL P	70	60		477.00
GUISELEY DAVID L	70	60		476.00
PARLIN RACHEL L	70	60		473.00

	4			1906.00
SHARON DRAKE REAL ESTATE INC	70	2	C	473.00
KENNEBEC YACHT CLUB	70	2		470.00

	2			943.00
LOVLEY LESLIE	70	60	I	469.00

	1			469.00
MAINE PUBLISHING CORP	70	2	C	468.00
PHARMACY MANAGEMENT GROUP	70	2		468.00
MORTON LARRY & JASON MORTON PTNRS	70	2		467.00

BETR_REFUNDS
 DATE: 2003-10-15

MAINE REVENUE SERVICES
 AGGREGATE BETR_REFUNDS
 PAID BETWEEN 1/1/2002 AND 12/31/2002

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
AFFILIATED COLLECTIONS INC	70	2	C	466.00
VICTOR FLICK CORP	70	2		466.00
WALTZ PHARMACY WALDOBORO LLC	70	2		466.00
DUNNETT INC	70	2		465.00

7				3266.00
RINK DOUGLAS B	70	60	I	462.00

1				462.00
COASTAL COMPUTER CONSULTANTS CORP	70	2	C	461.00
DANSK INTERNATIONAL DESIGNS LTD	70	2		456.00
LAVALLEE FEDERAL CREDIT UNION	70	2		454.00

3				1371.00
MARSH CYNTHIA B	70	60	I	452.00

1				452.00
BLACKSTONE LAND SURVEYING, PA	70	2	C	451.00
CHALMERS INSURANCE AGENCY INC	70	2		447.00
JORDAN CONSTRUCTION INC	70	2		447.00

3				1345.00
GEE NEWMAN B	70	60	I	446.00

1				446.00
DAIRY QUEEN OF ROCKLAND, INC.	70	2	C	445.00
MALCOLM L PETTEGREW INC	70	2		443.00
SOME PIZZA INC	70	2		443.00
ANCO INC	70	2		441.00

4				1772.00
JABAR BATTEN RINGER & MURPHY PTNRS	70	11	P	440.00

1				440.00
AINSWORTH & THELIN PA	70	2	C	439.00
LABONTY ENGINEERING INC	70	2		438.00
TARGET MARKETING MAINE INC	70	2		438.00
THE VILLAGE STORE INC	70	2		428.00

4				1743.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
BENSON JOYCE	70	60	I	426.00
GILPATRICK WILBUR F	70	60		426.00
	2			852.00
OFFICE OF CORNELIA C VIEK CPA	70	2	C	426.00
MOODYS RESTAURANT	70	2		424.00
NOEL & NOEL ENTERPRISES	70	2		424.00
CARQUEST AUTO PARTS OF LISBON FALLSME IN	70	2		423.00
TODD RICHARDSON AND ASSOCIATES	70	2		420.00
PERRY FITTS BOULETTE & FITTON PA	70	2		418.85
	6			2535.85
SMITH CHRISTOPHER S	70	60	I	418.00
	1			418.00
CURRY PRINTING AND COPY CENTER	70	2	C	417.00
	1			417.00
SMART JENNIFER L	70	60	I	414.00
	1			414.00
CIRCLE K DAIRY FARMS, INC	70	2	C	410.00
MAINE FENCE CO	70	2		410.00
	2			820.00
CLOUGH STEVEN E	70	60	I	409.00
	1			409.00
RHUMB LINE INC	70	2	C	408.00
20TH MAINE, INC.	70	2		407.00
CPWEB MEDIA INC	70	2		405.00
	3			1220.00
SMART JENNIFER L	70	60	I	405.00
	1			405.00
R JOSEPH LIBBY, P.A.	70	2	C	404.00
HEWETT FARM INC	70	2		402.00
WAGON MASTERS INC	70	2		402.00

BETR_REFUNDS
 DATE: 2003-10-15

MAINE REVENUE SERVICES
 AGGREGATE BETR_REFUNDS
 PAID BETWEEN 1/1/2002 AND 12/31/2002

PAGE: 28

NM ENTITY	CD. TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- 3				1208.00
WIGAND FREDERICK J	70	60	I	398.00
----- 1				398.00
FREEPORT CAFE	70	2	C	395.00
AFFILIATED FISCAL CONSULTANTS	70	2		392.00
----- 2				787.00
THORNDIKE ROBERT A	70	60	I	390.00
----- 1				390.00
WORKING WORDS & GRAPHICS, INC.	70	2	C	390.00
----- 1				390.00
RANDALL MALCOLM A	70	60	I	387.00
----- 1				387.00
FOX & GAMMON RIGGING INC	70	2	C	384.00
GET OUT INC	70	2		383.00
----- 2				767.00
DOUGLAS & LINDA QUAGLIAROLI PTNRS	70	11	P	381.00
----- 1				381.00
CARQUEST AUTO PARTS OF BANGOR ME	70	2	C	379.00
----- 1				379.00
BARNES ELLEN S	70	60	I	378.00
----- 1				378.00
DANLCA DESIGN INC	70	2	C	378.00
----- 1				378.00
BROWN II LINDON	70	60	I	377.00
----- 1				377.00
CIT TECHNOLOGY FINANCING SVCS INC	70	2	C	375.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
DEAD RIVER CO	70	2	C	375.00
ELCO INC	70	2		375.00
	3			1125.00
SARGENT LOWRIE B	70	60	I	375.00
	1			375.00
SRVR INC	70	2	C	375.00
	1			375.00
STADDEN RONALD R	70	60	I	374.00
	1			374.00
STRATEGIC OUTSOURCING	70	2	C	372.00
SCARBOROUGH SPORT & FITNESS LLC	70	2		370.00
LAW OFFICES OF PETER R KRAFT ESQ	70	2		363.00
MPR ENTERPRISES INC	70	2		360.00
HANCOCK LAND COMPANY INC.	70	2		359.27
BRETON DAVID M	70	2		359.00
	6			2183.27
THOMPSON ARTHUR H	70	60	I	358.00
	1			358.00
WALTZ PHARMACY INC	70	2	C	358.00
H E MURDOCK CO INC	70	2		357.33
WORLD GYM	70	2		355.00
PURSE LINE INC	70	2		354.00
LO & TO INC	70	2		353.00
SODEXHO MARRIOTT MANAGEMENT INC	70	2		353.00
EASTERN TIRE SERVICE INC	70	2		352.00
G & G GAS & REPAIR INC	70	2		352.00
A G EDWARDS & SONS INC	70	2		349.00
MOORE NORTH AMERICA INC	70	2		349.00
ST CROIX MEDICAL GROUP PA	70	2		348.00
MAINE HEALTH CARE ASSOCIATION	70	2		346.00
BRUCE FLEWELLING INC.	70	2		343.00
PURINGTON ENTERPRISES	70	2		343.00
ITS CALEB BRETT USA INC	70	2		340.00
L'AUBERGE INC	70	2		339.00
COASTAL PUBLICATIONS INC	70	2		332.00
G H M AGENCY INC	70	2		329.00
MEXICO ONE STOP INC	70	2		328.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
BARRESI FINANCIAL INC	70	2	C	326.00
RIOUX GABRIAL	70	2		325.00
BRIMSTONE MANAGEMENT CORP	70	2		319.00
EUROPEAN BAKERY INC.	70	2		316.00
SATURN BUSINESS SERVICES INC	70	2		313.00
	24			8179.33
FORTIN HOWGATE & HARMON	70	11	P	312.00
	1			312.00
PERKINS OLSON & PRATT PA	70	2	C	312.00
SCIENCE SOURCE (THE)	70	2		308.00
RANKIN'S INC	70	2		306.00
	3			926.00
BEEAKER WILLIAM P	70	60	I	305.00
	1			305.00
LAVOIE & LAVOIE SERVICES	70	2	C	305.00
SPORTSMANS HARDWARE	70	2		301.00
	2			606.00
DROUIN JR RICHARD A	70	60	I	300.00
	1			300.00
CARQUEST AUTO PARTS	70	2	C	298.00
TURBYNE ALEXANDER	70	2		295.00
WATERVILLE DENTAL LAB INC	70	2		295.00
ISAACSON & RAYMOND P A	70	2		294.00
	4			1182.00
DEWAN TERRENCE J	70	60	I	293.00
	1			293.00
MIDCOAST OTB INC	70	2	C	293.00
	1			293.00
WESTBROOK GARDENS	70	11	P	293.00
	1			293.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
LENEX INCORPORATED	70	2	C	292.00
THE GAZETTE INC	70	2		288.00
	2			580.00
DROUIN JR RICHARD A	70	60	I	287.00
	1			287.00
KLS BAGEL COMPANY INC	70	2	C	284.00
J + M INC	70	2		283.00
TRAVELERS INSURANCE COMPANY	70	2		282.92
	3			849.92
MERRILL ROBERT N	70	60	I	282.00
	1			282.00
THE MANGER INC	70	2	C	282.00
	1			282.00
WARREN CURRIER & BUCHANAN	70	11	P	281.00
	1			281.00
TIRRELL LAWRENCE V	70	60	I	280.00
	1			280.00
INTEGRATED MAPPING	70	2	C	277.00
	1			277.00
LALIBERTE PETER B	70	60	I	275.00
WITHAM EUGENE C	70	60		275.00
	2			550.00
JOHN G GREGORY MD PA	70	2	C	273.00
	1			273.00
BROAD COVE HOUSING ASSOC	70	11	P	272.00
	1			272.00
BRAWN GREGORY P	70	2	C	271.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
KENISTON-DUBOCQ LINDA MD	70	2	C	271.00
-----				-----
2				542.00
THERIAULT TONY J	70	60	I	266.00
-----				-----
1				266.00
VALLEY LANDSCAPERS INC	70	2	C	266.00
-----				-----
1				266.00
GOVE RICHARD E	70	60	I	265.00
-----				-----
1				265.00
NEW ENGLAND EQUIPMENT RENTAL, INC.	70	2	C	262.00
WHEELER & AREY PA	70	2		262.00
CARQUEST AUTO PARTS OF BREWER ME INC	70	2		261.00
FEDEX FREIGHT EAST INC	70	2		261.00
NORTHERN MAINE SPEECH LANGUAGE PATHO	70	2		259.00
-----				-----
5				1305.00
CLARK PHYLLIS M	70	60	I	257.00
-----				-----
1				257.00
M JOHN & COMPANY	70	2	C	256.00
-----				-----
1				256.00
UAH-HYDRO KENNEBEC LP	70	11	P	253.00
KAPLAN & GRANT	70	11		249.00
-----				-----
2				502.00
NETLAND THOMAS E	70	60	I	245.00
-----				-----
1				245.00
ULTIMATE TAN INC	70	2	C	245.00
-----				-----
1				245.00
ALLEN ANDREW L	70	60	I	244.00
GLASS CHRISTOPHE C	70	60		243.00
-----				-----
2				487.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MR SOFTEE INC	70	2	C	242.00
	1			242.00
LBCS LLC	70	11	P	241.00
	1			241.00
IDEALEASE OF MAINE INC	70	2	C	240.00
LENOX INCORPORATED	70	2		240.00
JP LD CORPORATION	70	2		238.00
SHANGRI-LA KENNELS INC	70	2		237.00
LEADBETTER TRUCKS INC	70	2		236.00
ROBIN'S PIZZA & SUBS	70	2		234.00
WHITE WATER GROUP EAST INC	70	2		234.00
	7			1659.00
CAPOZZA JON P	70	60	I	229.00
FREEMAN SR GARY W	70	60		227.00
	2			456.00
ALBERT FRICK ASSOCIATES INC	70	2	C	225.00
COLE WHITNEY FORD INC	70	2		225.00
CARQUEST AUTO PARTS OF MACHIAS ME I	70	2		224.00
NICKERSON CONSTRUCTION INC	70	2		224.00
	4			898.00
PINETTE DANA M	70	60	I	223.00
PELLETIER ALICE M	70	60		221.00
	2			444.00
PYRAMID STUDIOS INC	70	2	C	221.00
MOOSE ALLEY INN INC	70	2		218.96
WATERWORKS PUB & RESTAURANT	70	2		217.00
DEAD RIVER CO	70	2		214.00
ADVANCE TELE COMM SUPPORT CO LTD	70	2		211.00
	5			1081.96
LIBNER MAURICE A	70	60	I	211.00
DOUGLAS GREGORY W	70	60		210.00
	2			421.00
RAINWISE INC	70	2	C	208.00

BETR_REFUNDS
 DATE: 2003-10-15

MAINE REVENUE SERVICES
 AGGREGATE BETR_REFUNDS
 PAID BETWEEN 1/1/2002 AND 12/31/2002

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ROBERT C GRIESHABER PA	70	2	C	205.00
TROY A NORTON OD	70	2		204.00
-----				-----
3				617.00
DENTREMONT DAVID J	70	60	I	203.00
COLBURN MALCOLM E	70	60		201.00
BRADY JOHN C	70	60		198.00
JOHNSON MARGARET T	70	60		197.00
BLANCHETTE JEFFREY	70	60		195.00
-----				-----
5				994.00
OAKLEAF HOUSING TRUST INC	70	2	C	195.00
-----				-----
1				195.00
HUTCHINSON PAULA S	70	60	I	194.00
-----				-----
1				194.00
JACKETT ENTERPRISES INC	70	2	C	193.00
SAFETECH CONSULTANTS INC	70	2		192.00
-----				-----
2				385.00
WAHL LAWRENCE R	70	60	I	192.00
-----				-----
1				192.00
MIKE MORIN'S AUTO CENTER	70	2	C	191.00
-----				-----
1				191.00
PERRY DAVID W	70	60	I	191.00
-----				-----
1				191.00
ADVENTURE ADVERTISING	70	2	C	188.00
GLOVER DANIEL J	70	2		187.00
CALAIS PRESS INC	70	2		186.00
-----				-----
3				561.00
GIFFORD JOHN E	70	60	I	184.00
TIBBETTS ANTHONY L	70	60		184.00
GAMMON SHIRLEY A	70	60		183.00
-----				-----
3				551.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
AUTOMOTIVE RECOVERY SERVICES INC	70	2	C	180.00
BACHELDER & DOWLING, P.A.	78	2		180.00
U HAUL CO OF MAINE	70	2		180.00
WRABACON INC	70	2		180.00
-----	4			720.00
GRAVES DANA E	70	60	I	178.00
-----	1			178.00
PINE TREE ENGINEERING INC.	70	2	C	178.00
DIRENZO & SONS COMPANY	70	2		176.00
-----	2			354.00
GILLESPIE JAMES E	70	60	I	176.00
-----	1			176.00
MONTFORD FRANKLIN V	70	2	C	176.00
-----	1			176.00
QUARRY RIDGE HOUSING ASSOC	70	11	P	176.00
-----	1			176.00
TRAVELERS CASUALTY AND SURETY COMPANY	70	2	C	173.00
MAINE CREDIT UNION LEAGUE INS TRUST	70	2		171.00
T NETIX TELECOM SERVICES INC	70	2		171.00
ADVANCED DATA SYSTEMS	70	2		169.00
-----	4			684.00
BOUCHARD JR ROBERT L	70	60	I	168.00
-----	1			168.00
BURKY E A & MCCARTHY JR R W PTNRS	70	11	P	167.00
-----	1			167.00
A Z TECHNICAL INC	70	2	C	165.00
TATE FITCH PA	70	2		162.00
WEBBER SUPPLY INC	70	2		162.00
DRUMMOND WOODSUM & MACMAHON	70	2		161.00
-----	4			650.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
OSTER JUDITH A	70	60	I	161.00
NEUMAYER JAMES C	70	60		160.00
	2			321.00
GAISFORD HOISINGTON & AKERBERG PA	70	2	C	158.00
	1			158.00
FLETCHER JUDY K	70	60	I	157.00
	1			157.00
MEDOMAK VETERINARY SERVICES INC	70	2	C	157.00
	1			157.00
LAGASSE ROSAIRE	70	60	I	156.00
	1			156.00
MCPHAIL REALTY INC	70	2	C	153.00
R KITCHEN & SONS INC	70	2		152.00
PAUHANA ORTHOPEDICS PA	70	2		151.00
CARROLL PERKINS ASSOCIATES	70	2		149.00
JAY ENTERPRISES, INC.	70	2		149.00
NELSON & CARA'S CONSULTING,LLC	70	2		149.00
BOB BARROWS CHEVROLET INC	70	2		146.00
WEATHERBEE WOODCOCK BURLOCK + WOODC	70	2		146.00
BANGOR SECURITIES INC	70	2		145.00
E A BURNS FENCING INC	70	2		145.00
KRAFT FOODS INC	70	2		145.00
G & A MALLETT INC	70	2		144.00
JOHNSONS ABORICULTURE	70	2		144.00
UNION FARM EQUIPMENT INC	70	2		143.00
PFALTZGRAFF OUTLET CO C/O R	70	2		142.00
THE VILLAGE DELI	70	2		142.00
ACADIA ENVIRONMENTAL TECHNOLOGY	70	2		141.00
DAY'S AUTO BODY	70	2		140.00
POUZOL PHILIP	70	2		140.00
CUMMINGS LAMONT & MCNAMEE	70	2		139.00
	20			2905.00
MORSE MARTIN E	70	60	I	139.00
	1			139.00
THE VET CTR OF CAPE ELIZABETH LLC	70	2	C	138.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- -----				-----
	1			138.00
JONES WAYNE C	70	60	I	137.00
FILIP KATHRYN I	70	60		136.00
-----	2			273.00
R & R ENTERPRISES INC	70	2	C	136.00
METRIC MOTORS, INC.	70	2		135.00
-----	2			271.00
MCKILLIP GREGORY A	70	60	I	134.00
HEATH JR RICHARD A	70	60		133.00
-----	2			267.00
LEWIS + MALM ARCHITECTURE	70	2	C	133.00
-----	1			133.00
MCLAUGHLIN JK & MCLAUGHLIN DE PTRNS	70	11	P	133.00
-----	1			133.00
PICARD MARIUS J	70	60	I	133.00
-----	1			133.00
PLANSON INTERNATIONAL CORPORATION	70	2	C	132.00
SFM INC	70	2		132.00
O'DONNELL & LEE, LLC	70	2		130.00
HENRYS CATERING LLC	70	2		129.00
-----	4			523.00
JONES CHANNON J	70	60	I	129.00
-----	1			129.00
MCPHERSON TIMBERLANDS LLC	70	2	C	127.00
HANDY HARDWARE	70	2		126.00
PENOBSCOT FOOT CLINIC PA	70	2		126.00
ECI SERVICES OF MAINE, INC	70	2		125.00
-----	4			504.00
ABELE JAMES F	70	60	I	124.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
				124.00
AUGUSTA SEAFOOD INC	70	2	C	124.00
	1			124.00
JARVIS WILLIAM R	70	60	I	123.00
	1			123.00
KIDS CONSORTIUM	70	2	C	122.00
	1			122.00
LAMB JOHN R	70	60	I	122.00
	1			122.00
MONCURE + BARNICLE PA	70	2	C	122.00
WINIFRED B FRENCH CORPORATION	70	2		122.00
CURTAINSHOPS OF MAINE INC	70	2		121.80
FREEMAN MOTOR CO INC	70	2		121.00
	4			486.80
WOOD STEPHEN G	70	60	I	121.00
	1			121.00
MCMAHAN VANCE R	70	2	C	120.00
RICE RENTAL INC	70	2		120.00
HUE INC	70	2		119.00
	3			359.00
CHASSE THOMAS U	70	60	I	117.00
	1			117.00
CORINNA NEWPORT AGENCIES	70	2	C	117.00
FELLOWS,KEE,TYMO CZKO & PIERSON LLC	70	2		116.80
BOOTHBAY REGION GREENHOUSES	70	2		115.00
	3			348.80
GREENLAW LYNETTE M	70	60	I	115.00
	1			115.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
MICHAEL J GERIA DO LLC	70	2	C	114.00
PIT ROAD ENTERPRISES LLC	70	2		112.00
-----				226.00
	2			
IRISH BARRY C	70	60	I	111.00
SCHNEIDER TOBI L	70	60		111.00
-----				222.00
	2			
DOWNEAST PHARMACEUTICAL SERVICE INC	70	2	C	108.00
LARSONS LUNCHBOX INC	70	2		108.00
DOUGLAS RICHMOND ARCHITECTS	70	2		106.00
-----				322.00
	3			
LACHER ANDREW W	70	60	I	105.00
-----				105.00
	1			
LEWISTON MILLING INC/ L & T ASSOC	70	2	C	104.00
PANTIM WOOD PRODUCTS	70	2		104.00
EG GALLAGHER AGENCY INC	70	2		102.00
-----				310.00
	3			
WHITE WILLIAM C	70	60	I	102.00
BLODGETT WILLIAM B	70	60		101.00
-----				203.00
	2			
LINE PAINTING PLUS INC	70	2	C	99.00
ACADIA TRUST NA	70	105		97.27
REM	70	2		96.00
WATERVILLE PEDIATRICS INC	70	2		96.00
MAINE RADIO AND TELEVISION COMPANY LLC	70	2		95.00
-----				483.27
	5			
WEATHERBEE MARK B	70	60	I	95.00
-----				95.00
	1			
LIFETIME FITNESS & TANNING CTR INC	70	2	C	94.00
-----				94.00
	1			
WISHCAMPER LYNDEL J	70	60	I	94.00
CHIPMAN MAYNARD	70	60		91.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
WOOD LINDA T	70	60	I	90.00

				3
				275.00
FOUR WOMEN AND A BOTTLE	70	2	C	89.00

				1
				89.00
MILLER JEFFREY R	70	60	I	89.00

				1
				89.00
ROGER R GAGNON PE	70	2	C	89.00
GDLD LLC	70	2		88.00
SCI CLOUD LLC	70	2		88.00

				3
				265.00
ROBBINS JAMES M	70	60	I	87.00

				1
				87.00
AASKOV ENTERPRISES, INC.	70	2	C	84.00
MAINE ACCEPTANCE CORPORATION	70	2		84.00

				2
				168.00
WAGNER RICHARD M	70	60	I	83.00

				1
				83.00
KENNEBEC MEDICAL ASSOC PA	70	2	C	82.00

				1
				82.00
WRIGHT DAVID A	70	60	I	82.00
JONES TOBY G	70	60		81.00

				2
				163.00
LUCIEN MATHIEU INC	70	2	C	81.00
MANSON CYNTHIA J	70	2		81.00
TRM COPY CENTERS CORPORATION	70	2		81.00
CBC CORP	70	2		80.00
VIBRANT HEALTH PA	70	2		80.00

				5
				403.00
DUMONT DAVID H	70	60	I	79.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
WADMAN JAMES W	70	60	I	79.00
	2			158.00
JEPSON FINANCIAL ADVISORS PA	70	2	C	77.00
	1			77.00
WOLFNECK HOUSING ASSOCIATION	70	11	P	77.00
	1			77.00
THOMPSON OIL CO INC	70	2	C	76.72
TKM LAND SURVEYORS INC	70	2		76.00
	2			152.72
FIELDCREST HOUSING ASSOCIATES	70	11	P	75.00
	1			75.00
HOMESTEAD 1821 CORP	70	2	C	75.00
LAKESHORE INN	70	2		75.00
NEW ENGLAND DISCOUNT RETAILERS INC	70	2		74.00
	3			224.00
DELORENZO JOSEPH	70	60	I	73.00
HUSTUS NANCY J	70	60		73.00
	2			146.00
LEE THERIAULT + SONS INC	70	2	C	71.00
	1			71.00
APPLEWOOD HOUSING ASSOC	70	11	P	70.00
	1			70.00
TICKETS UNLIMITED INC	70	2	C	70.00
	1			70.00
RAMIREZ JOSE A	70	60	I	66.00
	1			66.00
INDUSTRIAL WELDING & MACHINE INC	70	2	C	65.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
CARPENTER LAW OFFICE PA	70	2	C	64.00
R S T INC	70	2		63.00
WELTE + WELTE PA	70	2		63.00
	4			255.00
ROSS GAIL B	70	60	I	61.00
	1			61.00
STAMPS & STUFF INC	70	2	C	61.00
MONKEY TREE SNACK CO INC	70	2		60.71
	2			121.71
HOWARD + BOWIE PA	70	11	P	60.00
	1			60.00
PANAYOTOFF JO A	70	60	I	59.00
ROY DOLORES G	70	60		58.00
NORTON LISA J	70	60		57.00
	3			174.00
BANGOR SAVINGS BANK & SUBS	70	2	C	56.49
ADP CREDIT CORP	70	2		56.00
	2			112.49
PRIEST CHARLES R	70	60	I	56.00
	1			56.00
FIRESTONE FINANCIAL CORP	70	2	C	55.00
LITE LIFE INC	70	2		55.00
INFORMATION LEASING CORPORATION	70	2		54.00
	3			164.00
MILLER LEMUEL M	70	60	I	53.54
PRICKETT H LESLIE	70	60		53.00
SHAW ERIC J	70	60		53.00
COFFIN BONITA S	70	60		50.00
TRIGLIONE JR ARTHUR D	70	60		50.00
DESMOND BELINDA	70	60		48.00
HILL KATHLEEN E	70	60		48.00
	7			355.54

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
ACADIA RESEARCH LLC	70	2	C	47.00
TRUDEAU JEFFREY N	70	2		47.00
SMITH GENERAL CONTRACTING & SEPTIC TANK	70	2		46.00
-----				-----
	3			140.00
FLECK MARK C	70	60	I	45.00
AMES STEVEN M	70	60		44.00
WATSON PAUL B	70	60		44.00
-----				-----
	3			133.00
NEW YORK LIFE INSURANCE CO	70	2	C	43.00
BERGERON ROGER ODP	70	2		41.00
-----				-----
	2			84.00
DEROSBY TAMMY M	70	60	I	41.00
DUFOUR PTAK LISA L	70	60		41.00
BARTOL JAMES A	70	60		39.00
-----				-----
	3			121.00
LOCKWOOD RONALD J	70	2	C	39.00
WALTZ PHARMACY BOOTHBAY HARBOR LLC	70	2		38.00
-----				-----
	2			77.00
YARMOUTH HOUSING ASSOCIATES	70	11	P	37.00
-----				-----
	1			37.00
ME AUTONOMOUS UNDERWATER VEHICLE COMPA	70	2	C	36.00
-----				-----
	1			36.00
GRIFFIN LAWRENCE	70	60	I	35.00
CHANTERELLE PAT C	70	60		34.00
-----				-----
	2			69.00
COLE VISION CORPORATION	70	2	C	34.00
-----				-----
	1			34.00
GOVE BRENDA M	70	60	I	34.00
-----				-----
	1			34.00

NM ENTITY	CD	CD	TYPE	REFUNDS
	TYPE	TYPE		
	ACCT	BUSINESS		
BREWSTER FINANCIAL INC	70	2	C	33.00
EXPANTEST INC	70	2		33.00
MADISON ANSON COMMUNITY FCU	70	2		33.00
	3			99.00
LAVIGNE BARBARA	70	60	I	32.00
	1			32.00
REED EDWARD H	70	2	C	28.00
SHANNON'S REPAIR INC	70	2		28.00
	2			56.00
EPP HARRY C	70	60	I	27.00
	1			27.00
HAWKINS WOOD HARVESTING SRVCS INC	70	2	C	27.00
LOVELL LUMBER CO INC	70	2		26.80
	2			53.80
AD MARK COM	70	11	P	26.00
	1			26.00
BANGOR INSURANCE SERVICES INC.	70	2	C	26.00
	1			26.00
HOPKINS TERRY E	70	60	I	25.00
KIDDER JAMES L	70	60		25.00
	2			50.00
MERRILL ROAD ASSOCIATES	70	11	P	25.00
	1			25.00
MORONEY MARY E	70	60	I	25.00
LAMOTHE ARTHUR J	70	60		24.00
OLDENBURGH KIM M	70	60		24.00
	3			73.00
SODEXHO OPERATIONS LLC	70	2	C	24.00
EASTERN MOUNTAIN SPORTS INC	70	2		23.00

NM ENTITY	CD TYPE ACCT	CD TYPE BUSINESS	TYPE	REFUNDS
----- -----				----- -----
	2			47.00
MEGUNTICOOK HOUSING ASSOCIATES LP	70	11	P	23.00
----- -----	1			23.00
BAXTER HEALTHCARE CORP	70	2	C	21.00
ELCO ELECTRIC	70	2		21.00
KOVCO	70	2		19.69
TRAVELERS PROPERTY CASUALTY	70	2		17.00
EARLE JOHN & JOYE PTNRS	70	2		13.00
ELEMENTIS CHEMICALS INC	70	2		13.00
LFD OPERATING INC	70	2		12.00
----- -----	7			116.69
M OLSEN LUISE M	70	60	I	12.00
WEEKS DAVID R	70	60		12.00
WALLACE MARY L	70	60		11.00
MILLER JEFFREY R	70	60		9.00
----- -----	4			44.00
TRAVELERS ASSET FUNDING CORP	70	2	C	4.00
----- -----	1			4.00
=====				=====
1,236				33875800.72

