

# MAINE STATE LEGISLATURE

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

ADMINISTRATIVE & FINANCIAL SERVICES

H. SAWIN MILLETT, JR.  
COMMISSIONER

MAINE REVENUE SERVICES  
OFFICE OF TAX POLICY

MICHAEL J. ALLEN  
ASSOCIATE COMMISSIONER

October 1, 2012

Senate President Raye  
Speaker of the House Nutting  
Members of the 125th Maine Legislature:

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

The first attachment shows the number of individual and corporate Jobs and Investment, R&D, and Seed Capital credits for tax year 2010, as well as the value of those credits. Tax year 2010 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits. No taxpayer took advantage of the Credit for Pollution-Reducing Boilers for tax year 2010.

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

The third attachment is a list of BETR recipients. For purposes of this report, businesses that filed for reimbursement during the fiscal year ending June 30, 2012 are listed. BETR recipients filed between August 1, 2011 and December 31, 2011 for eligible property taxes paid during calendar year 2010. For that period the state reimbursed \$52,740,550 to approximately 1,800 companies.

Public Law 2009, Chapter 337 (LD 1468) amended the definition of “economic development incentive” in Section 13070-J to include not only the incentives listed above, but “federal and state statutorily defined programs that receive state funds, dedicated revenue funds and tax expenditures as defined by section 1666 whose purposes are to create, attract or retain business entities related to business development in the State.” The additional incentives identified in this new law can be found in the Maine State Tax Expenditure Report 2014 – 2015 prepared for the Joint Standing Committee on Taxation when it is released in January 2013.

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

Sincerely,

Michael J. Allen

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

The Jobs and Investment Tax Credit (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 used in any one year is limited to the lesser of \$500,000 or the tax liability of the taxpayer. Any unused credit may be carried forward for up to 7 years for a maximum credit claimed of \$3,500,000.

### **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 3 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. The amount of the credit is equal to 40% of the certified investment amount or 60% of the certified investment amount if the eligible Maine business is located in a high unemployment rate area. The timing for claiming the credit is 25% in the taxable year the investment is made and 25% per year must be taken in each of the next 3 taxable years. Public Law 2011, Chapter 454, which applies to investments made on or after January 1, 2012, increases the credit percentage to 60% regardless of the unemployment rate, creates a 50% refundable credit for private venture capital funds, and loosens ownership limitations for eligible investments.

### **Business Property Tax Reimbursement**

The BETR program provides for a reimbursement of property taxes paid on qualified tangible, personal, depreciable property held for business use, and first placed into service in Maine after April 1, 1995. Public utilities, cable television companies, or providers of radio paging, mobile communications, satellite direct TV, or television distributions services are ineligible for BETR reimbursement. In addition, office furniture, lamps and lighting fixtures, buildings, and land are excluded. Reimbursement of 100% of taxes paid is limited to 12 years. After 12 years, the reimbursement percentage declines until reaching 50% in year 18. The 50% reimbursement rate remains in effect for the remaining life of the property. Taxpayers using the High Technology Tax Credit on reimbursable property are not eligible for BETR on that property, and lose that year of BETR eligibility when either one of those credits are taken. Public Law 2009, Chapter 496 lowered BETR reimbursement to 90% of eligible taxes in FY10 and FY11. Property located in retail sales facilities exceeding 100,000 square feet and first placed into service after April 1, 2006 is ineligible for BETR. Property placed in service in Maine that is first subject to property tax on or after April 1, 2008, is eligible for the Business Equipment Tax Exemption (BETE) program. The BETE program exempts all eligible non-retail equipment from property tax. Retail property remains eligible for BETR reimbursement.

**Attachment #1**  
**TAX CREDITS – 2010 TAX YEAR**

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	< \$500,000	*	< \$5,000	*	\$603,035	24
Individual Returns	\$0	0	\$1,663,732	230	\$324,478	71
Total	\$489,986	1	\$1,664,113	231	\$927,513	95

Source: 2010 Maine Individual, Franchise, and Corporate Income Tax Returns

- \* denotes fewer than 10 returns

**Attachment #2**  
**MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2011**  
 How the Program Works

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

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

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

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

The cumulative credit amount may not exceed \$60,000,000. No credit is allowed after the year in which a qualified applicant has launched its 30<sup>th</sup> 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 – 2011**

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Level of Employment</b>	7,547	7,672	7,688	7,346	6,901
<b>Yearly Investment</b>	\$4,068,973.65	\$41,842,486.31	\$77,338,660.54	\$94,309,402.20	\$25,630,123.60
<b>Total Investment</b>	\$4,068,973.65	\$45,911,459.96	\$123,250,120.50	\$217,559,522.70	\$243,189,646.30
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Level of Employment</b>	6,562	6,645	6,557	5,828	5,546
<b>Yearly Investment</b>	\$3,504,876.65	\$138,399.67	\$956,483.36	\$1,625,075.20	\$2,586,224.78
<b>Total Investment</b>	\$246,694,522.95	\$246,832,922.62	\$247,789,405.98	\$249,414,481.18	\$252,000,705.96

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Level of Employment</b>	5,775	5,812	5,529	5,401	5,173
<b>Yearly Investment</b>	\$7,086,492.48	\$41,380,031.00	\$11,063,102.00	\$6,249,698.00	\$15,304,793.00
<b>Total Investment</b>	\$259,087,198.44	\$300,467,229.00	\$311,630,331.00	\$317,780,029.00	\$333,084,822.00

**Attachment #3**  
**BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY12**

*Business Equipment Tax Reimbursement - - FY12 for Property Taxes Paid in CY10*

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
VERSO PAPER LLC	MEMPHIS	TN	4,062,513
BATH IRON WORKS CORP.	BATH	ME	3,436,124
S D WARREN CO	BOSTON	MA	2,879,843
KATAHDIN PAPER COMPANY LLC	EAST MILLINOCKET	ME	2,416,347
NATIONAL SEMICONDUCTOR CORP	SANTA CLARA	CA	1,967,855
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,848,025
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	1,503,628
TAMBRANDS INC	CINCINNATI	OH	1,332,517
MADISON PAPER INDUSTRIES	MADISON	ME	1,143,740
HANNAFORD BROS CO AND SUBSIDIARIES	SALISBURY	NC	1,092,151
LL BEAN INC.	FREEPORT	ME	960,238
MCCAIN FOODS USA, INC	LISLE	IL	897,169
WOODLAND PULP, LLC	MONTREAL	QC	823,521
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	780,665
WAL MART STORES EAST LP	BENTONVILLE	AR	695,431
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	662,786
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	651,491
RUMFORD PAPER COMPANY	MIAMSIBURG	OH	627,549
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	565,567
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	552,213
DRAGON PRODUCTS CO LLC	S PORTLAND	ME	498,961
TD BANK NA	PORTLAND	ME	455,508
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	425,183
THE DINGLEY PRESS INC	LISBON	ME	412,611
BARBER FOODS	PORTLAND	ME	397,206
BUCKSPORT ENERGY LLC	BUCKSPORT	ME	391,038
MID STATE MACHINE PRODUCTS INC	MATAWAN	NJ	371,648
UNITED TECHNOLOGIES CORP	HARTFORD	CT	359,061
UNUMPROVIDENT CORPORATION & SUBS ME	CHATTANOOGA	TN	330,238
ELMET TECHNOLOGIES INC	LEWISTON	ME	293,608
INTERSTATE BAKERIES CORPORATION	KANSAS CITY	MO	291,959
TRUE TEXTILES INC	GUILFORD	ME	266,583
IRVING OIL MARKETING INC	PORTSMOUTH	NH	242,828
HUBER ENGINEERED WOODS LLC	EASTON	ME	240,868
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	227,396
AMERICARB INC	ROSWELL	GA	221,364
LEPAGE BAKERIES INC	AUBURN	ME	215,296
DEAD RIVER CO	BANGOR	ME	208,048
BANGOR RACEWAY	WYOMISSING	PA	203,653
UNITED RENTALS INC & SUBS	GREENWICH	CT	201,782
HUHTAMAKI INC	DESOTO	KS	192,821
CORNING INC	CORNING	NY	184,199
EVONIK CYRO LLC	PARSIPPANY	NJ	180,874
SPECIALTY MINERALS INC	NEW YORK	NY	178,913
OAKHURST DAIRY	PORTLAND	ME	173,259
RITE AID OF MAINE INC	CAMP HILL	PA	170,956
COLE HAAN HOLDINGS INC	SCARBOROUGH	ME	167,060
PIONEER PLASTICS CORPORATION	AUBURN	ME	163,996
FORMED FIBER TECHNOLOGIES	AUBURN	ME	128,952
RENT A CENTER EAST INC	PLANO	TX	126,023
FULGHUM FIBRES INC	AUGUSTA	GA	125,306

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
KEYBANK NATIONAL ASSOCIATION	BOISE	ID	124,918
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	123,990
NEW BALANCE ATHLETIC SHOE INC	BRIGHTON	MA	122,247
STARCH PARTNERS LLC	PORTLAND	ME	122,204
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	120,425
NES EQUIPMENT SERVICES CORPORATION	NEENAH	WI	119,829
RED SHIELD ACQUISITION LLC	OLD TOWN	ME	118,818
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	118,305
C N BROWN COMPANY	SOUTH PARIS	ME	118,011
LOWES HOME CENTERS INC	MOORESVILLE	NC	116,511
HEARST ARGYLE PROPERTIES	AUBURN	ME	114,639
GE SECURITY INC	TUALATIN	OR	114,184
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	112,776
BACKYARD FARMS LLC	PORTLAND	ME	112,550
SUNBELT RENTALS INC	FORT MILL	SC	111,483
INTERNATIONAL PAPER CO	MEMPHIS	TN	109,751
FMC CORP & COMB GRP	PHILADELPHIA	PA	103,109
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	102,743
CASCADES AUBURN FIBER INC	AUBURN	ME	101,563
HANCOCK LUMBER CO INC	CASCO	ME	98,468
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	94,701
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	93,516
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	92,602
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	90,965
IDEXX LAB INC	WESTBROOK	ME	90,531
IDEXX OPERATIONS INC	WESTBROOK	ME	90,160
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	89,642
PIKE INDUSTRIES INC	BELMONT	NH	87,878
INTERMED PA	SO. PORTLAND	ME	86,153
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	84,854
SPRAGUE ENERGY CORP	PORTSMOUTH	NH	84,839
JOHNSON OUTDOORS WATERCRAFT INC	OLD TOWN	ME	83,444
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	82,666
CVS STATE CAPITAL LLC	WOONSOCKET	RI	80,158
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	79,245
LANE CONSTRUCTION CORPORATION	MERIDEN	CT	77,597
R J GRONDIN & SONS	GORHAM	ME	77,404
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	76,980
B & G FOODS INC	PARSIPPANY	NJ	76,156
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	75,446
PACIFIC & SOUTHERN COMPANY INC	PORTLAND	ME	75,388
KENNEBEC LUMBER CO	OLON	ME	74,581
FISHER LLC	MILWAUKEE	WI	74,323
IMERY'S CLAYS INC	ROSWELL	GA	73,642
GENERAL DYNAMICS ARMAMENT AND TECHNICAL PRODUCTS	CHARLOTTE	NC	70,807
IMERY'S KAOLIN INC	ROSWELL	GA	68,923
LEWISTON DAILY SUN	LEWISTON	ME	67,962
SARGENT CORPORATION	STILLWATER	ME	67,943
DOWNEAST ENERGY CORP	BRUNSWICK	ME	67,504
ORTHOPAEDIC ASSOCIATES PA	PORTLAND	ME	66,364
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	64,022
VIP INC	LEWISTON	ME	63,869
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	63,794
KEY EQUIPMENT FINANCE INC	ALBANY	NY	62,062
H P HOOD LLC	LYNNFIELD	MA	61,533
SEARS ROEBUCK AND CO	HOFFMAN ESTATES	IL	60,839
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	60,765
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	60,685
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	58,443
XEROX CORP & SUBS	NORWALK	CT	57,477



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
ALLTRISTA PLASTICS LLC	GREER	SC	57,456
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	57,389
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	57,197
SIGCO INC	PORTLAND	ME	56,226
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	55,940
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	55,689
WHITE ROCK DISTILLERIES INC	LEWISTON	ME	53,383
LONZA ROCKLAND,INC	ROCKLAND	ME	53,117
LABREES BAKERY INC	OLD TOWN	ME	53,105
STRATTON LUMBER INC	STRATTON	ME	52,356
BEST BUY STORES LP	MINNEAPOLIS	MN	51,575
RICH TOOL & DIE CO	SCARBOROUGH	ME	51,524
OTIS VENTURES LLC	JAY	ME	51,054
CTME LLC	WICHITA	KS	50,960
ZYACORP ENTERTAINMENT LLC	MANCHESTER	NH	50,807
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	50,004
DISABILITY REINSURANCE MANAGEMENT SVCS INC	ATLANTA	GA	48,861
KING'S MEDICAL GROUP INC	HUDSON	OH	48,841
RYDER TRUCK RENTAL INC & AFFL	MIAMI	FL	48,198
PINE TREE WASTE SYSTEM INC DBA GREAT	RUTLAND	VT	47,990
NORTHERN RECYCLING			
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	47,397
IRWIN INDUSTRIAL TOOL CO.	FREEPORT	IL	46,697
HERTZ EQUIPMENT RENTAL CORPORATION	PARK RIDGE	NJ	46,644
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	46,405
WRIGHT EXPRESS LLC	SOUTH PORTLAND	ME	46,355
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	45,739
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	45,237
SEI AARONS INC	ATLANTA	GA	45,191
RJF MORIN BRICK LLC	AUBURN	ME	45,128
MOOSE RIVER LUMBER CO	JACKMAN	ME	45,056
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	44,563
SML LABELS MAINE INC	LEWISTON	ME	44,019
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	43,626
R H FOSTER ENERGY LLC	HAMPDEN	ME	43,529
CHEP USA	ORLANDO	FL	43,273
GAF DECKING SYSTEMS LLC	WAYNE	NJ	43,122
CAMDEN NATIONAL BANK	CAMDEN	ME	43,034
CPRC RECYCLING LLC	SCARBOROUGH	ME	42,784
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	42,151
BANK OF AMERICA NA	ORLANDO	FL	41,752
ALLIANCE HEALTHCARE SERVICES INC	SALEM	OR	41,395
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	41,121
KENNEBEC SAVINGS BANK	AUGUSTA	ME	41,048
IRVING TANNING COMPANY	HARTLAND	ME	40,892
WGME INC	PORTLAND	ME	40,854
LOUIS PARADIS INC	PORTLAND	ME	40,335
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	39,898
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	39,751
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	39,669
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	38,736
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	38,626
MAINE MACHINE PRODUCTS CO	SOUTH PARIS	ME	38,589
TARGET STORES	MINNEAPOLIS	MN	38,248
VOLK PACKAGING CORP	BIDDEFORD	ME	38,090
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	37,822
APPLICATORS SALES & SERVICE INC	PORTLAND	ME	37,509
MAINE EYE CENTER PA	PORTLAND	ME	37,343
MAINE CARDIOLOGY ASSOC	SOUTH PORTLAND	ME	36,578
NORWAY SAVINGS BANK	NORWAY	ME	36,516
OSC SPORTS	WESTBROOK	ME	36,064

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
BA LEASING & CAPITAL LLC	TUCKER	GA	35,910
MBNA MARKETING SYSTEMS INC	BELFAST	ME	35,819
COOPER WIRING DEVICES INC	PEACH TREE CITY	GA	35,732
INSIGHT HEALTH CORPORATION	LAKE FOREST	CA	35,687
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	35,498
MB BARK LLC	SCARBOROUGH	ME	35,382
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	34,726
ROBBINS LUMBER INC	SEARSMONT	ME	34,522
UNITED PARCEL SERVICE INC	ATLANTA	GA	33,757
GARELICK FARMS LLC	FRANKLIN	MA	33,520
GENEST CONCRETE WORKS INC.	SANFORD	ME	33,518
PINE STATE TRADING CO	AUGUSTA	ME	33,429
JASPER WYMAN & SON INC	MILBRIDGE	ME	32,984
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	32,153
DE LAGE LANDEN OPERATIONAL SERV	BERWYN	PA	32,000
FAMILY DOLLAR INC	CHARLOTTE	NC	31,475
BELL ENTERPRISES INC	CALAIS	ME	31,466
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	31,398
LOUISIANA-PACIFIC CORP & SUBS	PORTLAND	OR	31,392
FRASER TIMBER LIMITED	ASHLAND	ME	31,335
MAINE OXY ACETYLENE SUPPLY CO	AUBURN	ME	30,906
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	30,567
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	30,566
DOLLAR TREE STORES INC	CHESAPEAKE	VA	30,156
NRF DISTRIBUTORS INC	AUGUSTA	ME	29,584
REED & REED INC	WOOLWICH	ME	29,501
H O BOUCHARD INC	HAMPDEN	ME	29,484
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	29,446
CALIFORNIA FIRST LEASING CORP	IRVINE	CA	29,113
NORTHEAST BANK	LEWISTON	ME	28,978
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	28,896
CAPITAL PIZZA HUTS INC	WICHITA	KS	28,617
HAMILTON COMPANY	NORWAY	ME	28,518
KINDRED NURSING CENTERS WEST LLC	LOUISVILLE	KY	28,393
FUNTOWN SPLASHTOWN USA INC	SACO	ME	27,908
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	27,851
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	27,811
MAINE PARTS & MACHINE INC	PORTLAND	ME	27,769
POTTLES TRANSPORTATION INC	BANGOR	ME	27,715
CANTEEN SERVICE CO	BANGOR	ME	27,394
DICKS SPORTING GOODS	CORAOPOLIS	PA	27,209
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	27,101
DELORME PUBLISHING CO INC	YARMOUTH	ME	26,450
WILLIAM ARTHUR INC	WEST KENNEBUNK	ME	26,301
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	26,105
EVERBANK COMMERCIAL FINANCE, INC	PARSIPPANY	NJ	26,068
HUSSEY SEATING COMPANY	NO BERWICK	ME	26,016
TIM HORTONS USA INC	OAKVILLE ONTARIO	ON	26,015
SUPERIOR CARRIERS INC	OAK BROOK	IL	25,999
GMRI INC.	ORLANDO	FL	25,833
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	25,521
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	25,372
JOTUL NORTH AMERICA INC	GORHAM	ME	25,217
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	25,208
FERRAILOLO CONSTRUCTION INC	ROCKLAND	ME	25,113
ROMAD COMPANY	WATERVILLE	ME	24,961
TIM DONUT US LIMITED INC	DUBLIN	OH	24,854
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	24,843
ORION ROPEWORKS INC	WINSLOW	ME	24,777
LIMINGTON LUMBER CO	EAST BALDWIN	ME	24,717
PENOBSCOT YACHT CLUB	BANGOR	ME	24,593

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FLEMISH MASTER WEAVERS INC	SANFORD	ME	24,568
DUCKTRAP RIVER FISH FARM LLC	BELFAST	ME	24,367
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	23,836
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	23,792
UNIFIRST CORPORATION	WILMINGTON	MA	23,788
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	23,648
J S MCCARTHY CO INC	AUGUSTA	ME	23,381
BRUCE A MANZER INC	ANSON	ME	23,130
PIERCE ATWOOD LLP	PORTLAND	ME	23,022
CUMBERLAND FARMS INC	FRAMINGHAM	MA	23,004
PRENTISS & CARLISLE CO INC	BANGOR	ME	22,994
MICRODYNE OUTSOURCING INC	NEW YORK	NY	22,905
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	22,587
CLARIANT CORPORATION	CHARLOTTE	NC	22,332
CONIFER IND INC	NEW GLOUCESTER	ME	22,191
MATT T LLC	NEW GLOUCESTER	ME	22,069
NEMI PUBLISHING CO INC	FARMINGTON	ME	22,022
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	21,720
STEVEN & JAY INC	WESTBROOK	ME	21,716
K-MART CORP & CONSOLIDATED SUBS	HOFFMAN ESTATES	IL	21,638
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	21,222
RUMFORD COGENERATION CO LP	MIAMISBURG	OH	20,986
FED EX GROUND PACKAGE SYS INC	MEMPHIS	TN	20,852
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	20,843
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	20,746
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	20,653
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	20,482
DORKS R US	FREEPORT	ME	20,300
WINGNUT HOSPITALITY LLC	FREEPORT	ME	20,075
YALE FINANCIAL SERVICES, INC.	FT MYERS	FL	19,714
BIDDEFORD INTERNET CORPORATION	BIDDEFORD, ME	ME	19,558
HAMMOND LUMBER CO	BELGRADE	ME	19,451
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	19,399
BJ S ME OPERATING CORP	CONCORD	NH	19,370
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	19,364
ODAT MACHINE INCORPORATED	GORHAM	ME	19,308
LUMBRA HARDWOODS INC	MILO	ME	19,143
SERMATECH POWER SOLUTIONS	POTTSTOWN	PA	19,088
MID MAINE HOLDINGS LLC	AUBURN	ME	18,949
TITAN MACHINE PRODUCTS INC	WESTBROOK	ME	18,732
DIRIGO PINES INN LLC	ORONO	ME	18,608
AFFILIATED LABORATORY	BANGOR	ME	18,469
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	18,360
COACTIV CAPITAL PARTNERS LLC	HORSHAM	PA	18,315
MIZKAN AMERICAS INC	MOUNT PROSPECT	IL	17,982
AGRICREDIT ACCEPTANCE LLC	JOHNSTON	IA	17,631
MARRINERS INC	ROCKPORT	ME	17,562
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	17,559
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	17,335
MAINE RECYCLING CORP	LISBON FALLS	ME	17,298
ENEFCO USA INC	AUBURN	ME	17,270
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	17,056
BEV INC	BANGOR	ME	17,048
EJ CARRIER INC	JACKMAN	ME	16,946
SCIENTIFIC GAMES INC	ALPHARETTA	GA	16,945
SPECTRUM PRINTING & GRAPHICS INC	PORTLAND	ME	16,878
FIVE COUNTY CREDIT UNION	BATH	ME	16,708
RIVERWATCH LLC	FALMOUTH	ME	16,700
PINELAND FARMS INC	PORTLAND	ME	16,679
NALCO COMPANY	NAPERVILLE	IL	16,639
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	16,404

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	16,273
MAC-GRAY SERVICES INC	WALTHAM	MA	16,273
SIEMENS FINANCIAL SERVICES INC	ISELIN	NJ	16,211
VILLAGE CANDLE INC	WELLS	ME	16,176
MEDICAL REHABILITATION ASSOC PA	LEWISTON	ME	16,170
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	16,164
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	16,118
SONOCO PRODUCTS CO	HARTSVILLE	SC	16,071
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	16,047
FRIENDLY ICE CREAM CORP	WILBRAHAM	MA	15,926
OLDCASTLE PRECAST INC	ATLANTA	GA	15,870
BLD PROPERTIES LLC	YARMOUTH	ME	15,693
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	15,660
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	15,630
LOHMANN ANIMAL HEALTH INTERNATIONALINC	WINSLOW	ME	15,499
BANGOR PUBLISHING CO	BANGOR	ME	15,427
THE GAGE COMPANY	PORTLAND	ME	15,317
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	15,246
PURESTAT TECHNOLOGIES INC	LEWISTON	ME	15,245
GEORGE C HALL & SONS INC	ROCKLAND	ME	15,140
UNIVERSITY CREDIT UNION	ORONO	ME	15,059
PF MAINE INC	BANGOR	ME	14,969
CROWN EQUIPMENT CORP	NEW BREMEN	OH	14,926
OCE IMAGISTICS INC	TRUMBULL	CT	14,828
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	14,673
SAM'S EAST INC	BENTONVILLE	AR	14,614
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	14,560
RESTWEND LLC	AUGUSTA	ME	14,509
BEGA INC	BANGOR	ME	14,508
SMITH & WESSON CORP	SPRINGFIELD	MA	14,454
IMMU CELL CORP	PORTLAND	ME	14,445
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	14,413
BROCKWAY SMITH COMPANY	ANDOVER	MA	14,387
PEOPLES UNITED BANK	DOVER	NH	14,374
OFFICEMAX INCORPORATED	NAPERVILLE	IL	14,332
S & M ENTERPRISES INC	ALLAGASH	ME	14,272
WOODARD & CURRAN INC	PORTLAND	ME	14,215
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	14,179
A S & C B GOULD INC	CORNVILLE	ME	14,068
JO-ANN STORES INC	HUDSON	OH	14,050
AGGREGATE RECYCLING CORP	ELIOT	ME	13,988
7 ELEVEN INC.	DALLAS	TX	13,986
CARDIOVASCULAR CONSULTANTS OF ME PA	SCARBOROUGH	ME	13,983
GORHAM SAVINGS BANK	GORHAM	ME	13,954
TYLER TECHNOLOGIES INC	DALLAS	TX	13,931
KTI BIO FUELS INC	RUTLAND	VT	13,916
SAUNDERS MFG CO INC	READFIELD	ME	13,913
ZILDJIAN ACQUISTION CORP	NORWELL	MA	13,811
VILLAGE CAR CO	BANGOR	ME	13,807
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	13,727
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	13,709
GAMESTOP INC	GRAPEVINE	TX	13,707
R F CHAMBERLAND INC	SAINT AGATHA	ME	13,640
FARRIN BROS & SMITH INC	HARMONY	ME	13,389
PETRONINO CORP	LEWISTON	ME	13,375
MAINE HEAVY EQUIPMENT RENTAL INC	LEWISTON	ME	13,191
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	13,039
DYSARTS SERVICE INC	BANGOR	ME	12,900
FSB BANCORP MHC & SUBSIDIARY	FARMINGTON	ME	12,889
ALLEN EDMONDS SHOE CORP	PORT WASHINGTON	WI	12,856
WASCO PRODUCTS INC	SANFORD	ME	12,796

Business Name	City/Town	State	Refund
KENNEBEC PHARMACY & HOME CARE	AUGUSTA	ME	12,741
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	12,666
CSP MOBILE PRODUCTIONS LLC	SACO	ME	12,594
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	12,530
MAINE ENERGY RECOVERY CO	BIDDEFORD	ME	12,468
FORMTEK INC	WESTFIELD	MA	12,455
CIANBRO CORPORATION	PITTSFIELD	ME	12,449
ACADIA HOME CARE	ORLANDO	FL	12,298
QUINTEL IV LLC	PORTLAND	ME	12,169
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	12,143
RB PORTLAND LLC	COLUMBUS	OH	12,104
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	12,101
PITNEY BOWES INC	STAMFORD	CT	12,086
MOODYS COLLISION CENTERS INC	GORHAM	ME	12,019
WHITCO PROPERTIES INC	WESTBROOK	ME	11,961
MAINLY TRUSSES	FAIRFIELD	ME	11,832
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	FORT FAIRFIELD	ME	11,820
ADVANCE STORES COMPANY INC	ROANOKE	VA	11,817
RTS PACKAGING LLC	NORCROSS	GA	11,748
CARRIER CHIPPING INC	SKOWHEGAN	ME	11,726
A E RETAIL WEST LLC	WARRENDALE	PA	11,710
SILVEX INC	WESTBROOK	ME	11,544
VOISINE BROS INC	FORT KENT MILLS	ME	11,467
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	11,385
BISSON TRANSPORTATION INC	BRUNSWICK	ME	11,350
G LAVOIE INC	FORT KENT	ME	11,344
YALE CORDAGE INC	SACO	ME	11,300
BERLIN CITY OF PORTLAND INC FKA MAINE MALL	PORTLAND	ME	11,295
TOYOTA LEXUS INC			
DAVINCI'S	LEWISTON	ME	11,252
STEEL SERVICE CENTER	LEWISTON	ME	11,251
NORTHCENTER FOODSERVICE LLC	RICHMOND	VA	11,234
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	11,166
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	11,150
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	11,043
LINCARE INC	CLEARWATER	FL	10,998
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	10,907
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	10,828
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	10,751
ALLEN & COLES MOVING LLC	PORTLAND	ME	10,684
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	10,648
NEPW LOGISTICS INC	MECHANIC FALLS	ME	10,609
STERLING ROPE COMPANY INC	BIDDEFORD	ME	10,605
BLUE TARP INC	CHARLOTTE	NC	10,440
TD EQUIPMENT FINANCE, INC	BEDFORD	NH	10,401
MAINE STATE CREDIT UNION	AUGUSTA	ME	10,396
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	10,386
GROVER GUNDRILLING INC	NORWAY	ME	10,362
MMG INSURANCE CO	PRESQUE ISLE	ME	10,319
HEWLETT-PACKARD FINANCIAL SERVICES COMPNAY	CUPERTINO	CA	10,312
TEM INC	BUXTON	ME	10,303
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	10,287
R H RENY INC	NEWCASTLE	ME	10,277
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	10,252
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	10,234
THOS MOSER CABINET MAKERS INC	AUBURN	ME	10,223
PETTINGILL ROSS COMPANY	GORHAM	ME	10,131
DEERE CREDIT INC LIATES	MOLINE	IL	10,079
PALLET ONE OF MAINE INC	BARTOW	FL	10,078
COBSCOOK BAY SALMON	CALAIS	ME	10,031
CASCO BAY EYECARE LLC	PORTLAND	ME	9,980

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WESCO DISTRIBUTION INC	PITTSBURGH	PA	9,967
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	9,931
PVH CORP	NEW YORK	NY	9,868
D & L MANAGEMENT CO	BANGOR	ME	9,863
COASTAL METAL FAB INC	TOPSHAM	ME	9,837
H C HAYNES INC	WINN	ME	9,832
NORTHEAST PUBLISHING CO	CARIBOU	ME	9,830
BAKER NEWMAN & NOYES	PORTLAND	ME	9,799
NORTHERN MAINE FINANCE CORPORATION	CARIBOU	ME	9,706
OCTOBER CORPORATION	PORTLAND	ME	9,697
IBM CREDIT LLC	SOUTHBURY	CT	9,654
JONES & VINING INC & SUBS	BROCKTON	MA	9,606
LYMAN MORSE BOATBUILDING CO INC	THOMASTON	ME	9,573
HIGHLANDS FUEL DELIVERY LLC	PORTSMOUTH	NH	9,542
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	9,519
TCF EQUIPMENT FINANCE INC	WAYZATA	MN	9,505
MCC ACQUISITION LLC	LEWISTON	ME	9,461
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	9,442
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	9,421
GIFFORDS DAIRY INC	SKOWHEGAN	ME	9,376
SOLERAS INC	BIDDEFORD	ME	9,316
CONTOUR3600 CORP	CORNISH	ME	9,269
VESSEL SERVICES INC	PORTLAND	ME	9,230
HOGAN TIRE INC	HOULTON	ME	9,155
BRINKS INC	RICHMOND	VA	9,128
LUCERNE FARMS INC	FORT FAIRFIELD	ME	9,102
THE KENNEBEC COMPANY	BATH	ME	9,064
HAROLD MACQUINN INC	ELLSWORTH	ME	9,062
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	8,913
GRAVES SUPERMARKET INC	PORTLAND	ME	8,857
NEWPORT INDUSTRIAL FABRICATION INC	NEWPORT	ME	8,837
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	8,722
FOOD CITY INC	LEWISTON	ME	8,715
SEAFAX INC & SUBS	PORTLAND	ME	8,715
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	8,681
BUSH EQUITIES INC	PORTLAND	ME	8,622
RYNEL INC	WISCASSET	ME	8,573
DORKLAND TWO LLC	FREEPORT	ME	8,568
INSULSAFE TEXTILES INC	GREENE	ME	8,539
CLOVER MANOR INC	LEWISTON	ME	8,469
CORNVILLE CONSTRUCTION INC	CORNVILLE	ME	8,445
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	8,427
TOMS OF MAINE INC	KENNEBUNK	ME	8,418
ANDROSCOGGIN CARDIOLOGY LLC	AUBURN	ME	8,409
ADAMAR-ASSOCIATES	LEWISTON	ME	8,401
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,391
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	8,367
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	8,249
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	8,227
D L GEARY BREWING CO INC	PORTLAND	ME	8,196
SENIOR OPERATIONS LLC	BARTLETT	IL	8,182
CROWN CREDIT COMPANY	NEW BREMEN	OH	8,122
OLYMPUS AMERICA INC	CENTER VALLEY	PA	8,055
DOVER PROPERTIES LLC	YARMOUTH	ME	8,028
AMERICAN STEEL & ALUMINUM LLC	AUBURN	MA	8,018
JOHNS MANVILLE	DENVER	CO	7,982
CARROLS LLC	SYRACUSE	NY	7,954
WENDYS OLD FASHIONED BURGERS OF NY	DUBLIN	OH	7,949
ADVENTURE AMUSEMENTS LLC	SACO	ME	7,947
TMM INC	YARMOUTH	ME	7,931
MECHANICS SAVINGS BANK	AUBURN	ME	7,919

Business Name	City/Town	State	Refund
HARRY H MELCHER & SONS INC	BINGHAM	ME	7,905
CALIFORNIA FIRST NATIONAL BANK	IRVINE	CA	7,872
CIVES CORP	ROSWELL	GA	7,846
FUNDY CONTRACTORS INC	CALAIS	ME	7,832
RC MANAGEMENT LLC	FALMOUTH	ME	7,796
PARKER LUMBER CO	BRADFORD	ME	7,787
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	7,768
CORINTH MARKET INC	CORINTH	ME	7,738
SYKES ENTERPRISES INC	TAMPA	FL	7,716
ENDODONTIC ASSOC PA	PORTLAND	ME	7,709
CPORT CREDIT UNION	PORTLAND	ME	7,708
SYNERGENT	PORTLAND	ME	7,664
WOLF EYE ASSOCIATES PA	LEWISTON	ME	7,630
MITCHELL AUSTER DMD PA	LEWISTON	ME	7,614
ENERCON TECHNOLOGIES	GRAY	ME	7,596
CENTRAL EQUIPMENT CO	STILLWATER	ME	7,583
FASHION BUG #265 INC	BENSALEM	PA	7,558
ENVIROLOGIX INC	PORTLAND	ME	7,544
FRENCH LOGGING INC	JACKMAN	ME	7,476
CHAPMAN TRUCKING INC	AUBURN	ME	7,455
TOMRA RSI LLC	SHELTON	CT	7,453
THOMASTON HOTEL LLC	FREEPORT	ME	7,405
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	7,402
THE MAINE THING INC	KNOXVILLE	TN	7,398
STONEYVALE INC	EXETER	ME	7,354
NEP SK INC	PRESQUE ISLE	ME	7,350
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	7,219
M DAIGLE & SONS LOGGING INC	SAINT FRANCIS	ME	7,191
SLIDE WORKS INC	PORTLAND	ME	7,165
MURRAY LAPLANT INC	PRINCETON	ME	7,152
H M PAYSON & CO	PORTLAND	ME	7,152
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	7,132
PM KELLY INC	ASHLAND	ME	7,128
GE CAPITAL COMMERCIAL INC F/K/A CITICORP LEASING INC	IRVING	TX	7,116
HOYA CORPORATION	LEWISVILLE	TX	7,035
CHAFE RESTAURANT CORP	FREEPORT	ME	7,017
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	7,008
RI RA PORTLAND LLC	NEW CANAAN	CT	6,998
J M HOLLISTER LLC	DOWNERS GROVE	IL	6,962
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	6,952
GARY M POMEROY LOGGING INC	HERMON	ME	6,932
SPECTRUM MEDICAL GROUP PA	SO PORTLAND	ME	6,931
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	6,901
NEW ENGLAND TECH AIR INC	SCARBOROUGH	ME	6,893
HIL TECHNOLOGY INC	PORTLAND	ME	6,886
SEA DOG VENTURES INC	KENNEBUNK	ME	6,871
CRI SIL LLC	BIDDEFORD	ME	6,829
PORTLAND SHELLFISH COMPANY INC	SOUTH PORTLAND	ME	6,816
THE VICKERY COMPANY, LLC	YARMOUTH	ME	6,815
KATAHDIN TRUST CO	HOULTON	ME	6,764
H J ASSOCIATES LTD	ROCHELLE PARK	NJ	6,759
EASTWOOD CONTRACTORS INC	BREWER	ME	6,719
COLLETES DONUT SHOPPE	LEWISTON	ME	6,713
THOMPSON TRUCKING INC	LINCOLN	ME	6,709
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	6,673
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	6,633
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	6,630
BELL FARMS INC	LEWISTON	ME	6,622
PURPOODOCK CLUB	CAPE ELIZABETH	ME	6,613
T W PAVING INC	LEWISTON	ME	6,594

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	6,558
GOLD STAR CLEANERS INC	BREWER	ME	6,556
R & M MARKET INC	HERMON	ME	6,544
PORTLAND REGENCY INC	PORTLAND	ME	6,457
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	6,408
CHOPPER ONE INC	EAGLE LAKE	ME	6,378
WHITCO WORLD PORTLAND LLC	WESTBROOK	ME	6,377
HEBERT BROS	MADAWASKA	ME	6,352
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	6,352
NADEAU LOGGING INC	FORT KENT	ME	6,345
PORTLAND COUNTRY CLUB	FALMOUTH	ME	6,292
H&D ENTERPRISES LLC	HOULTON	ME	6,260
RBS ASSET FINANCE INC	CLEVELAND	OH	6,233
C M ALMY & SON INC	GREENWICH	CT	6,220
WRIGHT-PIERCE	TOPSHAM	ME	6,215
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,205
LABRIE FARMS LLC	SAINT AGATHA	ME	6,205
R A THOMAS LOGGING INC	GUILFORD	ME	6,189
BLUE ROCK INDUSTRIES	WESTBROOK	ME	6,187
TEX SHIELD INC	WASHINGTON	DC	6,156
COSTIGAN CHIP LLC	JACKMAN	ME	6,155
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	6,148
HARRASEEKET INN INC	FREEPORT	ME	6,112
BURRELLESLUCE LLC	LIVINGSTON	NJ	6,112
FERRAILO CORP	ROCKLAND	ME	6,109
BRUNSWICK FAIRFIELD LLC	FREEPORT	ME	6,105
MOTEL 6 OPERATING LP	CARROLLTON	TX	6,096
MERRILL ROAD ASSOCIATES	LEWISTON	ME	6,056
METSO PAPER USA, INC	NORCROSS	GA	6,032
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	6,031
DAVIS LONG TERM CARE GROUP INC	ROCKLAND	ME	6,009
HOST INTERNATIONAL INC	BETHESDA	MD	6,000
WALPOLE WOODWORKERS INC	WALPOLE	MA	5,980
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	5,936
INERGY PROPANE LLC	KANSAS CITY	MO	5,894
TRANS TECH INDUSTRIES INC	BREWER	ME	5,845
LEWISTON OPERATIONS LLC	LEWISTON	ME	5,817
CHADWICK BAROSS INC	WESTBROOK	ME	5,816
CAPRICORN PRODUCTS LLC	PORTLAND	ME	5,784
CIT GROUP THE/EQUIPMENT FINANCING INC	LIVINGSTON	NJ	5,771
WHITE OAK INC	SAINT FRANCIS	ME	5,713
AUBURN MFG INC	MECHANIC FALLS	ME	5,707
SITWERX	KENDUSKEAG	ME	5,686
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	5,672
PHILIPS MEDICAL CAPITAL LLC	WAYNE	PA	5,664
TIMBERLAND TRUCKING CO INC	E MILLINOCKET	ME	5,655
COMMUNITY CREDIT UNION	LEWISTON	ME	5,631
DIRIGO SLIPFORM	STILLWATER	ME	5,627
LIBERTY MUTUAL INS CO	INDIANAPOLIS	IN	5,606
LARRY'S CAR WASH INC	SABATTUS	ME	5,603
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	5,591
HARBOR HILL LLC	PORTLAND	ME	5,584
ADVANTAGE GASES & TOOLS	WHEELING	WV	5,531
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	5,505
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	5,492
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	5,480
SEBASTICOOK FAMILY DOCTORS	PITTSFIELD	ME	5,462
THE WOODLANDS INC	WATERVILLE	ME	5,459
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	5,457
LEADBRO LLC	BANGOR	ME	5,454
PNCEF LLC	PITTSBURGH	PA	5,451



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	5,418
ELDUR CORP.	BANGOR	ME	5,417
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	5,416
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	5,401
AUBURN CONCRETE	AUBURN	ME	5,394
JOHN E TOZER DMD PA	BANGOR	ME	5,366
NEW ELM FARM LLC	FREEPORT	ME	5,343
YORK MANUFACTURING INC	SANFORD	ME	5,295
NORTHEAST COATING TECHNOLOGIES INC	KENNEBUNK	ME	5,288
VIKING INC	BELFAST	ME	5,286
REGIS CORP	MINNEAPOLIS	MN	5,268
MAINE SURGICAL CARE GROUP PA	PORTLAND	ME	5,234
SPLASHTOWN USA LLC	SACO	ME	5,200
MAINE VITREORETINAL CONSULTANTS LLC	BANGOR	ME	5,191
FUEL INC	LEWISTON	ME	5,183
COASTAL INDUSTRIAL	SACO	ME	5,180
NICOLS BROTHERS LOGGING	MEXICO	ME	5,174
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	5,162
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	5,162
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	5,160
MOIR FARMS LLC	WOODLAND	ME	5,154
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	5,085
EDMOND ROY & SONS INC	JACKMAN	ME	5,077
BROWN GROUP RETAIL INC	SAINT LOUIS	MO	5,072
KENNISTON TOBY W	ROCKLAND	ME	5,063
MAINE MALL MOTORS	PORTLAND	ME	5,013
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	4,991
MCPHERSON TIMBERLANDS LLC	HERMON	ME	4,972
HAMILTON MARINE INC	SEARSPORT	ME	4,961
ADP COMMERCIAL LEASING LLC	ROSELAND	NJ	4,959
ENTERPRISE TRENCHLESS TECH INC	LISBON FALLS	ME	4,952
VILLAGE SUBARU	BANGOR	ME	4,948
US BANCORP EQUIPMENT & FINANCE INC	MINNEAPOLIS	MN	4,935
YORK FORD SALES	HOULTON	ME	4,922
TROYCO LLC	CARIBOU	ME	4,921
HASKELL LUMBER INC	LINCOLN	ME	4,914
WILLIAMS FARMS INC	NORTH ANSON	ME	4,905
AUBURN MOTOR SALES	AUBURN	ME	4,864
MAINE COMMERCIAL TIRE INC	HERMON	ME	4,848
H & M HENNES & MAURITZ LP	NEW YORK	NY	4,805
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	4,763
BIOPROCESSING INC	PORTLAND	ME	4,744
DAVIS FORESTY PRODUCTS INC	WESTON	ME	4,703
PAUL G WHITE TILE CO INC	PORTLAND	ME	4,693
ED PELLETIER & SONS INC	MADAWASKA	ME	4,680
WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND	ME	4,663
THE PEP BOYS	PHILADELPHIA	PA	4,649
BARNES & NOBLE BOOKSELLERS INC	NEW YORK	NY	4,624
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	4,612
GOGGINS SUPERMARKET INC	RANDOLPH	ME	4,601
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	4,556
ARTEL INC	WESTBROOK	ME	4,544
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	4,538
AFFILIATED HEALTHCARE MANAGEMENT	BANGOR	ME	4,530
NEOKRAFT SIGNS INC	LEWISTON	ME	4,526
RELIANCE STANDARD LIFE INS CO	PHILADELPHIA	PA	4,523
FARM CREDIT LEASING SERV CORP	GREENWOOD VILLAGE	CO	4,513
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	4,508
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,503
FULL COURT PRESS INC	WESTBROOK	ME	4,495

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
JT MACHINE INC	GRAY	ME	4,486
NEW ENGLAND 800 COMPANY	WALDOBORO	ME	4,481
HOMEGOODS INC	FRAMINGHAM	MA	4,475
ZALE DELAWARE INC	IRVING	TX	4,461
PLASTIC DESIGN INC	MIDDLETOWN	CT	4,455
WAS COFFEE LLC	NORTH BERWICK	ME	4,449
OAK GROVE REALTY LLC	PORTLAND	ME	4,418
PETER THERIAULT JR INC	DANFORTH	ME	4,401
OPTOS INC	MARLBOROUGH	MA	4,389
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	4,363
FREEPORT INN	FREEPORT	ME	4,355
MOUNTAIN MACHINE WORKS	AUBURN	ME	4,352
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	4,348
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	4,319
PEDIATRIC CARDIOLOGY ASSOC	PORTLAND	ME	4,315
EMERSON CHEVROLET BUICK INC	AUBURN	ME	4,314
CORNER STORE INC	DIXFIELD	ME	4,311
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	4,310
GULF OIL LIMITED PARTNERSHIP	FRAMINGHAM	MA	4,306
MARTIN STEPHEN S	PRESQUE ISLE	ME	4,293
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	4,269
MARTIN WHITAKER MD	NORWAY	ME	4,265
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	4,263
NORTHEAST ORAL & MAXILOFACIAL SURGERY ASSOC PA	BANGOR	ME	4,261
TREELINE INC	LINCOLN	ME	4,244
WAYFARER MARINE CORPORATION	CAMDEN	ME	4,242
DLJJ LLC	HAMPDEN	ME	4,241
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,225
FORE RIVER WAREHOUSE & STORAGE CO	PORTLAND	ME	4,224
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	4,212
INDUSTRIAL ROOFING CORP	LEWISTON	ME	4,203
HAROLD WARREN CONSTRUCTION CO	CHELSEA	ME	4,179
FRIGON DENNIS W	ROCKWOOD	ME	4,171
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	4,169
ALLEN & SONS LTD	JACKMAN	ME	4,151
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	4,146
MICHAELS STORES INC	IRVING	TX	4,130
ADP INC	ROSELAND	NJ	4,126
THOMAS LESLIE E	SCARBOROUGH	ME	4,110
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	4,108
STC NEW ENGLAND LLC	AUGUSTA	ME	4,095
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	4,084
TREMBLAY & LEVESQUE INC	WEST ENFIELD	ME	4,070
GUIMOND JAMIE	FORT KENT MILLS	ME	4,043
LIONEL THERIAULT INC	PRESQUE ISLE	ME	4,040
TIMBER EXPRESS INC	MADISON	ME	4,013
IRVING + MARR FARMS	WOODLAND	ME	4,004
ASML HOLDING US INC & SUBS	TEMPE	AZ	4,004
CAM MFG INC	PRESQUE ISLE	ME	3,992
MID-COAST RECREATION CENTER INC	ROCKPORT	ME	3,979
ARMSTRONG FAMILY INDUSTRIES INC	HERMON	ME	3,978
MAINE STANDARDS COMPANY LLC	WINDHAM	ME	3,971
PHOENIX WELDING	PORTLAND	ME	3,961
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	3,953
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	3,943
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	3,938
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	3,934
CEC ENTERTAINMENT INC	IRVING	TX	3,928
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,914
THE MONTALVO CORPORATION	GORHAM	ME	3,904
MAINE ORGANIC MILLING INC	MINOT	ME	3,899

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	3,891
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	3,891
FLINT ENTERPRISES INC	ROCKLAND	ME	3,889
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	3,885
SMRT INC	PORTLAND	ME	3,857
MAINE BUCKET COMPANY INC THE	LEWISTON	ME	3,841
DUKE INC	BRUNSWICK	ME	3,833
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	3,815
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE P A	LEWISTON	ME	3,805
MERRILL LYNCH-PIERCE-FENNER & SMITH	CHARLOTTE	NC	3,805
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	3,802
EASTERN EXCAVATION	WESTBROOK	ME	3,794
WOODLANDS OF BREWER LLC	WATERVILLE	ME	3,789
FEBVIR INC	JACKMAN	ME	3,787
CENTRAL MAINE CHRY-PLYM-DODGE	WATERVILLE	ME	3,783
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	3,775
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	3,774
WADLEIGH FOOD SERVICES INC	GORHAM	ME	3,771
LRI INC	LEWISTON	ME	3,759
BEDARD PHARMACY INC	LEWISTON	ME	3,759
V & R VARIETY	HARTLAND	ME	3,753
SIEMENS DIAGNOSTICS FINANCE CO LLC	HINSDALE	IL	3,747
MCCANN FABRICATION	NEW GLOUCESTER	ME	3,741
RETINA CENTER OF MAINE LLC	PORTLAND	ME	3,734
NEUROLOGY ASSOCIATES OF EASTERN MAINE PA	BANGOR	ME	3,730
SAMS ITALIAN FOODS INC	LEWISTON	ME	3,717
DEKAF, INC	ROCKLAND	ME	3,711
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	3,709
DUCAS LOGGING INC	WALLAGRASS	ME	3,674
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	3,635
TREES LIMITED	SIDNEY	ME	3,627
MY ABRAM LLC	GREENWOOD	ME	3,615
SYL-VER LOGGING INC	ALLAGASH	ME	3,577
PROSTHODONTICS ASSOCIATES PA	SOUTH PORTLAND	ME	3,575
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	3,561
RUDMAN & WINCHELL, LLC	BANGOR	ME	3,553
ORONO OPERATIONS LLC	ORONO	ME	3,550
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,539
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	3,529
SEBAGO BREWING COMPANY	GORHAM	ME	3,526
JOKERS TWO INC	PORTLAND	ME	3,526
ROSEMARIE SHELINE DDS PA	AUBURN	ME	3,517
THE NEWARK GROUP INC	CRANFORD	NJ	3,497
JOKERS THREE INC	PORTLAND	ME	3,493
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	3,489
ROCKLAND GOLF CLUB INC	ROCKLAND	ME	3,471
MERLE LLOYD & SONS	ANSON	ME	3,464
STEWART TERRACE LLC	FREEPORT	ME	3,438
ANZELC PAMELA A	PORTLAND	ME	3,432
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	3,431
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	3,422
CITADEL BROADCASTING COMPANY	DOVER	NH	3,421
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	3,414
TNT ROAD COMPANY INC	FORT KENT	ME	3,400
POWERPAY INC	PORTLAND	ME	3,398
ACME-MONACO CORP	PLAINVILLE	CT	3,396
R A MOORE CONSTRUCTION INC	WINDHAM	ME	3,385
HYDROBLEND INC	NAMPA	ID	3,362
L E TAYLOR + SONS	PORTER	ME	3,352
ROBERT D LIMOGES DMD PA	AUBURN	ME	3,314
DENTAL ARTS OF PORTLAND	SOUTH PORTLAND	ME	3,283

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WATERVILLE WINDOW CO INC	WATERVILLE	ME	3,259
JACKMAN LUMBER INC	JACKMAN	ME	3,244
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	3,231
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	3,208
ALLEN SCREEN PRINTING	SCARBOROUGH	ME	3,196
NEW ENGLAND CASTINGS LLC	HIRAM	ME	3,193
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	3,192
CREATIVE MOLD COMPANY LLC	AUBURN	ME	3,158
BRANN & ISAACSON LLP	LEWISTON	ME	3,144
ROWE FORD SALES	WESTBROOK	ME	3,123
BODYWORKS ENTERPRISE	BIDDEFORD	ME	3,117
SODEXHO AMERICA LLC	BUFFALO	NY	3,115
SELECT PHYSICAL THRYP HOLDINGS INC	MECHANICSBURG	PA	3,110
NEW HERMON MOUNTAIN INC	PROSPECT	ME	3,102
DSW SHOE WAREHOUSE INC	COLUMBUS	OH	3,083
SNIDER T & REMLEY J PTNRS	AROMORE	PA	3,081
CATANGA RIVER CORP	LEWISTON	ME	3,064
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	3,062
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	3,059
GORHAM HEALTH CARE INC	LEWISTON	ME	3,058
SCHLOTTERBECK & FOSS CO	PORTLAND	ME	3,054
MAINE DISTRIBUTORS	BANGOR	ME	3,018
PENOBSCOT GOLF HOLDINGS	BATH	ME	3,008
A W MADDEN INC	MILFORD	ME	3,007
BODYWORKS MGMT COMPANY	SACO	ME	3,003
COLDSTREAM LLC	VEAZIE	ME	3,002
NATANIS GOLF COURSE	VASSALBORO	ME	2,990
ROGER L BERGERON OD PA	LEWISTON	ME	2,989
C & B HOLDINGS INC	ROCKLAND	ME	2,982
OAKWOODS LUMBER INC	N BERWICK	ME	2,979
HERBERT L HARDY & SON INC	DYER BROOK	ME	2,960
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	2,939
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	2,925
TETRA FINANCIAL GROUP LLC	SALT LAKE CITY	UT	2,922
CITIZENS LEASING CORP	CLEVELAND	OH	2,916
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	2,910
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	2,908
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,902
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	2,894
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	2,893
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	2,884
HOST LEISURE SERVICES LLC	EAST HOLDEN	ME	2,877
HARTFORD INC	LEWISTON	ME	2,876
APOTHECARY RX	LEWISTON	ME	2,872
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	2,872
EATON CORPORATION	CLEVELAND	OH	2,866
J S L INVESTMENTS LLC	PORTLAND	ME	2,865
MAINE SHELLFISH CO INC	ELLSWORTH	ME	2,859
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	2,857
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,857
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	2,845
KDJW ASSOCIATES	BANGOR	ME	2,842
D J CAMPBELL INC	DANFORTH	ME	2,831
NEW DIMENSIONS FCU	WATERVILLE	ME	2,829
BLUE HILL MARKET INC #126	BLUE HILL	ME	2,822
SEBAGO CONVERTED PRODUCTS INC	WINDHAM	ME	2,818
CENTRAL MAINE ORAL & MAXILLOFACIAL SURGERY ASSOC PA	AUBURN	ME	2,812
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,800
BREWER FEDERAL CREDIT UNION	BREWER	ME	2,795
KELLY LUMBER SALES INC	ASHLAND	ME	2,794

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MICRO TECHNOLOGIES INC	RICHMOND	ME	2,791
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,786
J WESTON WALCH PUBLISHER	PORTLAND	ME	2,773
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	2,748
CITIFINANCIAL INC	TAMPA	FL	2,729
ACADIA INSURANCE CO	WESTBROOK	ME	2,705
GREGORY SARKA DDS MD LLC	CAPE ELIZABETH	ME	2,686
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	2,680
OLIVER VENDING & MUSIC SYSTEMS	SCARBOROUGH	ME	2,677
WILLARD C DOYEN & SONS	MAPLETON	ME	2,657
COFFEE BY DESIGN INC	PORTLAND	ME	2,650
DUCAS DARRELL	FORT KENT	ME	2,639
SIMARD & SONS INC	LEWISTON	ME	2,639
THE LANE GROUP	BREWER	ME	2,639
AROOSTOOK LUMBER INC	CHAPMAN	ME	2,623
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	2,595
CHABOT & BISSON INC	STE JUSTINE BELLECHA	QC	2,591
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	2,590
BRACKETT MACHINE INC	WESTBROOK	ME	2,589
MILLROC HOSPITALITY PARTNERS	PORTLAND	ME	2,586
SCHEMENGEEES INC	LEWISTON	ME	2,585
DARLING'S INC	BREWER	ME	2,578
WOODLANDS ASSISTED LIV OF HALLOWELL	WATERVILLE	ME	2,576
N H BRAGG & SONS	BANGOR	ME	2,573
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	2,567
ISLAND BREWING, LLC	WINTHROP	ME	2,566
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	2,564
BLUE HILL PETROLEUM LLC	BLUE HILL	ME	2,554
MEMIC SERVICES INC	PORTLAND	ME	2,549
S R GOLF HOLDINGS LLC	BATH	ME	2,543
R M DAVIS INC	PORTLAND	ME	2,542
THE GROUNDS CREW LLC	FALMOUTH	ME	2,517
SOUTH PORT MARINE LLC	S PORTLAND	ME	2,517
PACTIV CORP	LAKE FOREST	IL	2,517
KSW FCU	WATERVILLE	ME	2,507
GE COMMERCIAL EQUIPMENT HOLDING LLC	FORT MYERS	FL	2,500
BROWN STEPHEN W	CLINTON	ME	2,495
PORTS AMERICA MAINE INC	ISELIN	NJ	2,493
JAGGER BROTHERS INC	SPRINGVALE	ME	2,481
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	2,472
CRANE BROTHERS INC	EXETER	ME	2,468
CYR POTATO CORP	MADAWASKA	ME	2,465
NORTHEAST WELDING & FABRICATION INC	AUBURN	ME	2,461
KEMPTON TOBEY & SON INC	PALERMO	ME	2,451
K & D MILLWORKS INC	WINDHAM	ME	2,451
ASSOCIATED HEALTH RESOURCES INC	AUGUSTA	ME	2,450
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	2,449
XL GOLF	HAMPDEN	ME	2,448
D C FARMS INC	MAPLETON	ME	2,446
CHEST MEDICINE ASSOCIATES PA	S PORTLAND	ME	2,444
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,431
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	2,426
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,424
IMAGE INC	POLAND SPRINGS	ME	2,423
LOST VALLEY INC.	AUBURN	ME	2,422
NORMAN HANSON & DETROY	PORTLAND	ME	2,419
ALBIN, RANDALL & BENNETT	PORTLAND	ME	2,412
HELI MODIFIED INC	CORNISH	ME	2,411
HOYT EYE CARE CENTER LLC	GLEN COVE	ME	2,404
MAINE-LY FOODS INC	ROCKLAND	ME	2,401
WELLS WOOD TURNING & FINISHING INC	BUCKFIELD	ME	2,396

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
AFFILIATED PHARMACY SERVICES	BANGOR	ME	2,389
BEACON SALES CO INC	PEABODY	MA	2,387
ACADIA TRUST NA	PORTLAND	ME	2,387
NORTHEAST FINANCIAL SERVICES	LEWISTON	ME	2,384
OCB RESTAURANT CO.	EAGAN	MN	2,382
BERKELEY LASERPRINTED MAILINGS, INC	CUMBERLAND	ME	2,382
DIALYSIS CLINIC INC	NASHVILLE	TN	2,381
FIVE STAR GRAPHICS INC	LEWISTON	ME	2,380
HOULTON TIRE INC	HOULTON	ME	2,380
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	2,361
WISCASSET DENTAL LLC	WISCASSET	ME	2,351
ALLAGASH BREWING CO INC	PORTLAND	ME	2,348
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	2,341
S & J CONTRACTORS INC	LEWISTON	ME	2,339
WEST MARINE PRODUCTS	WATSONVILLE	CA	2,336
JUNDT FAMILY FITNESS	ALEXANDER	ME	2,329
XANADU INC	MACHIAS	ME	2,327
ISAACSON & RAYMOND P A	LEWISTON	ME	2,318
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	2,318
CNH CAPITAL AMERICA LLC	RACINE	WI	2,309
E J JALBERT INC	FORT KENT	ME	2,297
BUCK CONSTRUCTION CO INC	MAPLETON	ME	2,292
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	2,290
ITALIAN EXPRESS INC	LEWISTON	ME	2,279
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,276
DOWNEAST CONCEPTS INC	YARMOUTH	ME	2,270
JACQUES LISE	ST THEOPHILE	QC	2,258
SACO SPORT & FITNESS INC	SACO	ME	2,252
ZYACORP HOTELS INC	S PORTLAND	ME	2,248
CHAMBERLAND JAMES M	SAINT AGATHA	ME	2,248
CREATIVE BROADCAST CONCEPTS INC	BIDDEFORD	ME	2,246
FRED T LLC	NEW GLOUCESTER	ME	2,246
WATERWORKS CARWASH INC	WATERFORD	ME	2,237
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	2,233
CHEMICAL PRODUCTS CORP	CARTERSVILLE	GA	2,233
LUNDER MANUFACTURING INC	SACO	ME	2,232
OFFICEMAX NORTH AMERICA INC	ITASCA	IL	2,223
SANDY RIVER II	PORTLAND	ME	2,222
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	2,218
COUNT & CRUSH LLC	SCARBOROUGH	ME	2,215
MACOMBER INC	PORTLAND	ME	2,215
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	2,211
SPENCER GIFTS LLC	CHLOTTE	NC	2,206
AETNA LIFE INSURANCE CO	HARTFORD	CT	2,189
AA MARINO INC	HOULTON	ME	2,181
AFFILIATED MATERIAL SERVICES	BANGOR	ME	2,164
A W CROPLEY INC	BROOKTON	ME	2,163
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	2,158
CARAVAN BEADS INC	PORTLAND	ME	2,142
HOSPSERV INC	WALES	ME	2,141
HILLHOUSE INC	BATH	ME	2,141
RAND DENTISTRY LLC	BREWER	ME	2,136
MAINE HEART SURGICAL ASSOC PA	PORTLAND	ME	2,136
MEADER LENNY R	NEW SHARON	ME	2,131
MAINE MOLECULAR QUALITY CONTROLS IN	SCARBOROUGH	ME	2,121
BELFAST CO-OPERATIVE INC	BELFAST	ME	2,120
MCCRUM JAY Y	MARS HILL	ME	2,108
NICOLS BROTHERS TRUCKING INC	MEXICO	ME	2,103
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	2,099
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	2,093
RAY LABBE & SONS INC	BRUNSWICK	ME	2,080

Business Name	City/Town	State	Refund
HOGAN ROAD MOTORS	BANGOR	ME	2,078
ENTRUST INC DAVID ISUZU	WESTBROOK	ME	2,063
J T PROPERTIES	LINCOLN	ME	2,061
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	2,043
VFS FINANCING INC	FT MYERS	FL	2,032
KMA INC	TURNER	ME	2,014
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	2,008
MANHATTAN BRIDGE	LEWISTON	ME	2,008
COMPUTECH INC	LEWISTON	ME	2,005
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	2,002
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	1,975
FLOTATION TECHNOLOGIES NC	HOUSTON	TX	1,970
SUN CITY TANNING INC	PORTLAND	ME	1,962
C W HAYDEN CO INC	AUBURN	ME	1,961
RLS ENTERPRISES LLC	SCARBOROUGH	ME	1,958
PFC LOGGING INC	DANFORTH	ME	1,956
C B KENWORTH INC	SOUTH PORTLAND	ME	1,947
FORESIDE FITNESS & TENNIS LLC	FALMOUTH	ME	1,943
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,942
BERCE POTATO CO INC	SAINT AGATHA	ME	1,938
SOUTHERN MAINE INDUSTRIES CORP	GORHAM	ME	1,930
G R LOGGING LLC	HAMLIN	ME	1,930
STROUDWATER ASSOCIATES	PORTLAND	ME	1,927
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	1,923
COLLETES MONUMENTS INC	LEWISTON	ME	1,919
TRIMEN ENTERPRISES INC	AUBURN	ME	1,911
BANGOR LETTER SHOP INC	BANGOR	ME	1,909
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	1,909
SEYWERD MARJAN S	MANCHESTER	ME	1,908
RICHIE PETER J	BANGOR	ME	1,900
GG DIRECT A MAINE CORP	PORTLAND	ME	1,885
LAGA JR EDWARD A	PRESQUE ISLE	ME	1,884
COACH INC	NEW YORK	NY	1,861
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	1,854
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,852
BLAIS GREENHOUSE INC	LEWISTON	ME	1,848
FOX RIDGE LLC	AUBURN	ME	1,845
KINNEY KENNETH M	SEARSPORT	ME	1,837
J'MIRAL U.S.	MADAWASKA	ME	1,829
RIVERRIDGE ASSOCIATES	PORTLAND	ME	1,829
STILLWATER SOFT SERVE	OLD TOWN	ME	1,820
WING LI LUNG INC	PRESQUE ISLE	ME	1,819
UNION STREET ATHLETICS	BANGOR	ME	1,813
THE COUNTY QUICKSTOP INC	LONDONDERRY	NH	1,810
WINDWARD GARDENS LLC	CAMDEN	ME	1,807
W W GRAINGER INC & SUBS	LAKE FOREST	IL	1,795
DUPONT GERALD R	NEW GLOUCESTER	ME	1,793
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	1,791
LAWRENCE E LAVY DMD PA	AUBURN	ME	1,786
THERIAULT DUANE J	SAINT AGATHA	ME	1,786
RECORD TOWN USA LLC	ALBANY	NY	1,777
GARY C FERGUSON DMD MS LLC	WATERVILLE	ME	1,768
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,762
ROUSSEL LOGGING INC	MADAWASKA	ME	1,759
JEREMY H BURDEN DDS PA	BATH	ME	1,758
MORRIS LOGGING INC	FORT KENT	ME	1,756
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	1,755
WHEN PIGS FLY INC	YORK	ME	1,747
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,740
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,729
XEROX LEASE EQUIPMENT LLC	ROCHESTER	NY	1,719

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MORIN MARCEL	SAINT DAVID	ME	1,715
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,713
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,710
PINE TREE VETERINARY HOSPITAL	AUGUSTA	ME	1,703
HAND WAYNE A	BUCKSPORT	ME	1,699
HF ENTERPRISES INC	BATH	ME	1,698
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,691
HOLDEN AGENCY	PORTLAND	ME	1,690
C P TECHNOLOGIES INC	SACO	ME	1,675
SEA DOG BREW PUB III LLC	PORTLAND	ME	1,670
RAYMOND T BEDETTE DDS PA	AUBURN	ME	1,669
CR TANDBERG INC	WINDHAM	ME	1,667
COTE JEFF L	BOWDOIN	ME	1,666
TOBEY SHEETMETAL CO INC	ELIOT	ME	1,662
BMT LOGGING INC	SAINT FRANCIS	ME	1,660
WARREN DAPHNE G	SACO	ME	1,649
JOYCES IN HALLOWELL LLC	HALLOWELL	ME	1,638
MDL INC KENTUCKY FRIED CHICKEN	PRESQUE ISLE	ME	1,637
S E C INC	ROCKLAND	ME	1,632
BACON PRINTING INC	BANGOR	ME	1,629
IDEXX DISTRIBUTION INC	WESTBROOK	ME	1,623
CON-WAY FREIGHT INC	SIDNEY	ME	1,621
WILLIS OF NORTHERN NEW ENGLAND INC	NASHVILLE	TN	1,620
JC DELIMBING LLC	FORT KENT	ME	1,612
S H HOLDINGS INC	BRUNSWICK	ME	1,597
ANDROSCOGGIN ORAL & MAXILLOFACIAL S	LEWISTON	ME	1,584
IOCMA INC	PORTSMOUTH	NH	1,581
SODEXO OPERATIONS LLC	BUFFALO	NY	1,580
CAND INC	WESTBROOK	ME	1,571
WOODMANS LLC	ORONO	ME	1,562
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	1,561
WASTE MANAGEMENT OF NH	ROCHESTER	NH	1,561
PIENANA INC	PRESQUE ISLE	ME	1,553
LEWGOVS LLC	OLD TOWN	ME	1,546
THE WATERWORKS INC	BANGOR	ME	1,542
CUMBERLAND DENTAL ARTS PA	CUMBERLAND	ME	1,538
WALTZ PHARMACY INC	CAMDEN	ME	1,532
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	1,522
CYR ANDRE B	FORT KENT MILLS	ME	1,521
MAINE EDUCATION ASSN	AUGUSTA	ME	1,521
HANDYMAN EQUIP RENTAL CO INC	PORTLAND	ME	1,518
B & B INC	WATERVILLE	ME	1,510
LAWRENCE & WHITNEY DEVELOPMENT LLC	HOLDEN	ME	1,506
CELLARS OF MAINE	SOUTH CASCO	ME	1,502
MORIN FORESTRY INC	FORT KENT	ME	1,501
BANGOR CHRISTIAN SCHOOLS	BANGOR	ME	1,501
GEORGES BANANA STAND INC	CORNVILLE	ME	1,498
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,483
ROCKPORT MARINE INC	ROCKPORT	ME	1,469
BELFAST OPERATIONS LLC	BELFAST	ME	1,459
TAGGART CONSTRUCTION INC.	FREEMPORT	ME	1,456
RAMPART BITUMINOUS LLC	WINDHAM	ME	1,452
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,450
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	1,447
JELLISON FITNESS	S PORTLAND	ME	1,441
ALPINE FITNESS & ENTERPRISES LLC	PORTLAND	ME	1,441
KENNEBEC INTERNAL MEDICINE	AUGUSTA	ME	1,437
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,435
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	1,433
JAKE BARBOUR INC	ROCKLAND	ME	1,432
LAWRENCE AMOS P	SAINT ALBANS	ME	1,430



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
W L STURGEON INC	CORNISH	ME	1,428
ROUSSEAU ENTERPRISES INC	BRUNSWICK	ME	1,427
BEAUREGARD EQUIPMENT INC	COLCHESTER	VT	1,421
BOULOS COMPANY THE	PORTLAND	ME	1,415
LANK MACHINING CO LLC	SACO	ME	1,413
FRANKLIN CHRYSLER INC	FARMINGTON	ME	1,408
MOHMAND MIRALAM K	ORONO	ME	1,404
R H WALES & SON INC	LOVELL	ME	1,395
WATERVILLE COUNTRY CLUB INC	WATERVILLE	ME	1,392
CLOSE ENTERPRISES INC	PORTLAND	ME	1,391
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	1,390
CARE & COMFORT	WATERVILLE	ME	1,389
ADIDAS AMERICA INC	SPARTANBURG	SC	1,379
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,378
LASERWORDS US INC	SAN CARLOS	CA	1,373
MERIT OF MAINE INC	LEWISTON	ME	1,366
OUELLETTE & ASSOC PA	LEWISTON	ME	1,362
TIMBER RESOURCE GROUP INC	FARMINGTON	ME	1,359
WILKINSON TERRY E	GRAY	ME	1,358
DM BLACK INC	WESTBROOK	ME	1,352
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	1,343
BEEAKER WILLIAM P	TURNER	ME	1,342
HAMMOND CLIFTON K	BELGRADE	ME	1,336
JACQUES ANDREW P	BINGHAM	ME	1,334
D C HOLDINGS INC	BRUNSWICK	ME	1,315
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	1,311
MGT LOGGING INC	SAINT FRANCIS	ME	1,311
MIKE THERIAULT CONSTRUCTION LLC	GREENVILLE	ME	1,308
ANTONIOS NEW YORK DELI	LEWISTON	ME	1,307
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	1,305
RIPLEY & FLETCHER CO	SOUTH PARIS	ME	1,294
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	1,292
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,289
STAAR PROPERTIES LLC	ORONO	ME	1,286
NORTHEAST PAINTING & COATING INC	LEWISTON	ME	1,280
BARSTOW III GEORGE	WESTBROOK	ME	1,279
ABC SUPPLY CO INC	BELOIT	WI	1,279
FRG INC	TOPSHAM	ME	1,279
M J OUELLETTE & DAUGHTERS INC	CARIBOU	ME	1,275
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	1,272
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,268
R A WEBBER & SONS INC	HARPSWELL	ME	1,267
ARAMARK EDUCATIONAL SERVICES, INC	PHILADELPHIA	PA	1,256
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	1,254
BLAKE MICHAEL A	DEXTER	ME	1,249
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	1,240
FULLER CHEVROLET-GMC, INC	ROCKLAND	ME	1,239
NELSON & SMALL INC	PORTLAND	ME	1,233
MORINS MACHINE SHOP INC	LEWISTON	ME	1,232
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	1,230
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	1,230
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	1,221
KD LANDSCAPING COMPANY	FALMOUTH	ME	1,220
BASICS FITNESS CENTER INC	SOUTH PORTLAND	ME	1,218
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	1,213
KING NEPTUNE INC	WINSLOW	ME	1,212
WDQ INC	BELFAST	ME	1,209
WORLD KITCHEN LLC	ROSEMONT	IL	1,209
LINCOLN ME FEDERAL CU	LINCOLN	ME	1,208
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	1,206
GIGUERE ENTERPRISES INC	WATERVILLE	ME	1,203

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,195
JAD FRANCHISES	DURHAM	ME	1,193
AARP	WASHINGTON	DC	1,191
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	1,188
FARMINGTON FORD INC	FARMINGTON	ME	1,187
RICE RENTAL INC	HARTLAND	ME	1,185
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,183
ROLLER RINK INC	PORTLAND	ME	1,179
BROWNE BOYS INC	VASSALBORO	ME	1,179
PELLETIER LARRY L	ORRINGTON	ME	1,174
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	1,171
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	1,171
LASH ANTHONY D	WALDOBORO	ME	1,170
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,167
H G WILLIAMS JR PROPERTIES INC	RAYMOND	ME	1,164
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	1,164
GRANT'S BAKERY INC	LEWISTON	ME	1,163
BEDFORD RAYMOND P	MERCER	ME	1,158
C & G BROWN INC	LITCHFIELD	ME	1,156
THIBODEAU DAVID R	LEWISTON	ME	1,154
NORTHEAST TOOL & DIE CO INC	NORWAY	ME	1,153
MAINE SALT COMPANY	HERMON	ME	1,152
DUNHAM CHRISTOPHER B	PHILLIPS	ME	1,152
AUBURNDALE CLEANING CENTER INC	AUBURN	ME	1,146
CALSON 1	WATERVILLE	ME	1,146
LEON E BARD & SONS INC	LISBON FALLS	ME	1,142
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	1,141
MAINE PHOTO EXPRESS INC	PORTLAND	ME	1,141
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	1,132
D B J MCGUIRE INC	HOULTON	ME	1,129
FOSTER COLOR LAB INC.	HAMPDEN	ME	1,129
TRIPLE M TRUCKING INC	ALLAGASH	ME	1,125
CAPPZA INC	WATERVILLE	ME	1,122
TIDE MILL ENTERPRISES	EDMUNDS TWP	ME	1,122
FRED'S VENDING INC	OAKLAND	ME	1,121
AMERICAN CONCRETE INDUSTRIES INC	AUBURN	ME	1,108
GOSSELIN & DUBORD P.A.	LEWISTON	ME	1,102
CORNER LAUNDROMAT LLC	AUBURN	ME	1,101
WHITCO WINDHAM LLC	PORTLAND	ME	1,082
FRED'S COFFEE COMPANY	OAKLAND	ME	1,078
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,072
MORNINGSTAR MARBLE & GRANITE INC	TOPSHAM	ME	1,071
NICKERSON AUTO SALES INC	WEST FARMINGTON	ME	1,070
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,068
SUMMIT ENVIRONMENTAL CONSULTANTS INC	LEWISTON	ME	1,068
R N HASKINS PRINTING CO INC	OAKLAND	ME	1,064
GOODWINS ACQUISITION LLC	OXFORD	ME	1,063
ALLENFARM FENCE COMPANY INC	HERMON	ME	1,063
BCS TRANSPORT INC	FORT KENT	ME	1,060
APPLE VALLEY GOLF COURSE INC	LEWISTON	ME	1,056
COTHRAN MICHAEL T	ALBION	ME	1,052
WORKGROUP TECHNOLOGY PARTNERS INC	WESTBROOK	ME	1,048
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	1,045
NOROGALA LLC	BANGOR	ME	1,044
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	1,044
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,042
KINNEY MICHAEL W	DANFORTH	ME	1,041
COLE WHITNEY FORD INC	LINCOLN	ME	1,037
BULICK PAUL M	WEST BOWDOIN	ME	1,030
SWEET SENSATIONS	ROCKPORT	ME	1,028
G H M AGENCY INC	WATERVILLE	ME	1,028

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
JRS INC	FORT KENT	ME	1,025
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	1,020
GARD INNS	FREEPORT	ME	1,019
OAKES & PARKHURST GLASS INC	MANCHESTER	ME	1,014
PINE POINT REALTY INC C/O SANDY RIVER HEALTH SYSTEM	PORTLAND	ME	1,014
MID-MAINE INTERNAL MEDICINE, P.A.	NORTH VASSALBORO	ME	1,004
CARIBOU EYECARE PA	CARIBOU	ME	1,003
MAINE COAST EYE CARE	ROCKPORT	ME	1,000
TURFS SPORTS PUB INC	PORTLAND	ME	998
HEATHROW CORPORATION	LEWISTON	ME	993
PISCATAQUA LANDSCAPING CO INC	ELIOT	ME	992
WESTERN MAINE TIMBERLANDS	FRYEBURG	ME	991
THE CHISHOLM 2006 CORP	LINCOLN	RI	988
DIRECT CAPITAL CORP	PORTSMOUTH	NH	984
RIVALRIES LLC	PORTLAND	ME	980
NORTHEAST PERIODONTAL ASSOCIATES PA	BANGOR	ME	979
FASTWASH INC.	WATERVILLE	ME	978
B & B PAVING INC	HERMON	ME	975
SMITH CARL W	MAPLETON	ME	966
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	965
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	961
MILAD BOZORGNIA DMD PA	EAST WILTON	ME	957
JETBLUE AIRWAYS CORPORATION	DARIEN	CT	954
NICKERSON CONSTRUCTION INC	NEW LIMERICK	ME	953
TRACY L GORDON	STRONG	ME	949
SNELL FAMILY FARM INC	BAR MILLS	ME	946
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	945
CHASE VAUGHN L	MAPLETON	ME	941
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	940
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	934
D & D CONSTRUCTION INC	HERMON	ME	932
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	929
HARRY E NASON INC	AUBURN	ME	928
MAINE WINTER SPORTS CENTER	LIMESTONE	ME	926
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	925
THERIAULT GERARD	SAINT AGATHA	ME	924
WOOD MILL INC	NORRIDGEWOCK	ME	921
RICHARD P WALTZ PLBG & HTG CO	PORTLAND	ME	916
TRIPLE S INVESTMENTS LLC	S PORTLAND	ME	916
GENERAL DOORS CORPORATION	BRISTOL	PA	907
CHIROPRACTIC CORP OF N MAINE	HOULTON	ME	902
MCLEOD OPTICAL COMPANY INC	DALLAS	TX	901
MALONEY ALBERT I	WALDOBORO	ME	900
CARIBOU COUNTRY CLUB	CARIBOU	ME	899
WEST MINOT MILL WORK INC	WEST MINOT	ME	898
ROARING BROOK CONSULTANTS INC	SOUTH BERWICK	ME	897
SPARTAN LLC	LEWISTON	ME	895
LE CLUB PASSETEMPS INC	LEWISTON	ME	891
MARK'S INC	LISBON FALLS	ME	890
MALONE COMMERCIAL BROKERS INC	PORTLAND	ME	890
ELM CITY SURGICAL PA	WATERVILLE	ME	890
SILVER MAPLE FARMS INC	ALBION	ME	884
CAHILL TIRE INC	BATH	ME	882
HAROLD C RALPH CHEVROLET INC	WALDOBORO	ME	881
COMMERCIAL PAVING LLC	GORHAM	ME	878
MCTEAQUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	874
S H NEVERS INC	NEW LIMERICK	ME	871
KOZAK & GAYER, P.A.	AUGUSTA	ME	869
KWIK KOPY PRINTING	SOUTH PORTLAND	ME	867
STIMSON EXCAVATING INC	FALMOUTH	ME	867

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MASSE EARTHWORKS LLC	WOODLAND	ME	862
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	859
ENTERPRISE ELECTRIC INC	LISBON FALLS	ME	858
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	855
MICHELE SHEMS DMD PA	FALMOUTH	ME	848
J A & R FARMS	SAINT FRANCIS	ME	847
OAKLAND SHEET METAL INC	OAKLAND	ME	846
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	837
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	835
ADT SECURITY SERVICES INC	PRINCETON	NJ	831
FORMALITY LLC	STRATHAM	NH	831
CAMERON TIRE & SERV CO INC	AUBURN	ME	827
DAVIS ROCKWELL F	FALMOUTH	ME	824
OXFORD HILLS DENTAL ASSOCIATES PA	NORWAY	ME	819
ENVIROMAT LLC	PORTLAND	ME	817
KOUTSIKOS JIMMY P	TURNER	ME	812
MEDCOM LLC	BANGOR	ME	811
MONAGHAN LEAHY LLP	PORTLAND	ME	810
GRONDIN LAURENT N	SABATTUS	ME	806
CATHERINE M. KIMBALL DO PA	WATERVILLE	ME	806
ZIMBA COMPANY, INC.	FAIRFIELD	ME	804
START TO FINISH LLC	LEWISTON	ME	800
NORTH COUNTRY LOGGING INC	FORT KENT	ME	798
SULLIVAN LOGGING INC	ASHLAND	ME	796
ROSES COMMERCIAL CLEANING LLC	LEWISTON	ME	795
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	795
CROCKETT BRUCE R	FARMINGDALE	ME	792
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	792
PELLETIER LOUIS A	ALLAGASH	ME	788
LUIGGIS PIZZERIA INC	LEWISTON	ME	786
BEDARD MEDICAL INC	LEWISTON	ME	785
TWIN CITY SHEET METAL, INC.	BANGOR	ME	785
RENTOWN INC	PRESQUE ISLE	ME	783
BRELAC INC	ST COME LINIERE	QC	782
ROOSTER BROTHER INC	ELLSWORTH	ME	782
QED OPTICAL, INC.	HOULTON	ME	778
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	777
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	774
COYNE MARGARET A	PORTLAND	ME	765
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	763
BATH HOTEL LLC	FREEPORT	ME	762
THE MACLAND COMPANY	AUBURN	ME	760
JOKAST INC	BRUNSWICK	ME	758
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	752
AUSTIN ASSOCIATES PA CPA'S	AUBURN	ME	749
KENNEY FARMS INC	MAPLETON	ME	749
DOCTORS DAVIS AND OLSON LLC	DAMARISCOTTA	ME	748
JACKMAN EQUIPMENT INC	JACKMAN	ME	746
REFURB SUPPLIES LLC	WINDHAM	ME	745
OPERATIONS FORESTIERES	ST PROSPER	QC	745
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	745
SCHWARTZBERG GARY D	WATERVILLE	ME	741
CASTNER FARM INC	WALDOBORO	ME	738
THERMOFORMED PLASTICS OF NEW ENGLAND LLC	BIDDEFORD	ME	738
FREEPORT CAFE	FREEPORT	ME	737
HARDY WOLF & DOWNING PA	LEWISTON	ME	735
B & R ENERPRISES INC	LEWISTON	ME	734
HARDING ALAN F	PRESQUE ISLE	ME	732
ROY T. INC	ST JOHN PLT	ME	728
EVENTECTIVE INC	PORTLAND	ME	722
GREGOIRE'S CAMPGROUND, INC.	WELLS	ME	720

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WILLIAMSON JR JAMES E	ORRINGTON	ME	719
KARDEX REMSTAR, INC	WESTBROOK	ME	717
CARPE DIEM COFFEE ROASTING INC	NORTH BERWICK	ME	715
ROLANDS DRYWALL INC	SABATTUS	ME	714
R&R LOGGING INC	FORT KENT	ME	711
MCBREAIRTY MARTIN	ST JOHN PLT	ME	707
COUNTY YANKEE	HOULTON	ME	705
SJ MAINE FOOD INC	BURLINGTON	MA	705
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	704
BURGESS ADVERTISING & ASSOC. INC.	PORTLAND	ME	701
PANTIM WOOD PRODUCTS INC	PORTLAND	ME	698
GECF LOAN LEASE HOLDING INC	FORT MYERS	FL	697
MAGELLA BOUCHARD LOGGING	FORT KENT	ME	692
PAUL MARTIN TRUCKING	ST JOHN PLT	ME	689
CUNNINGHAM WAYNE	WALDOBORO	ME	687
BELMONT MOTEL CORP	SKOWHEGAN	ME	684
MAINE LASER SKIN CARE P A	NORTH VASSALBORO	ME	684
D & D SPECIALTIES INC	SAINT AGATHA	ME	681
BASEBALL INC AND ASTROSPHERE INC	SACO	ME	681
WELLS FARGO HOME MORTGAGE	DES MOINES	IA	678
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	677
ANGUS ENTERPRISES LLC	ROCKLAND	ME	677
SHOE SHOW INC	CONCORD	NC	676
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	674
MORRIS SWITZER ENVIRON FOR HEALTH	WILLISTON	VT	669
BRADFORD GENERAL STORE INC	BRADFORD	ME	668
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	668
DONMAR INC	BANGOR	ME	667
BEACON ANALYTICAL SYSTEMS INC	SACO	ME	667
FROST'S MOBIL SERVICE	PITTSFIELD	ME	664
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	664
COTE NEIL H	BOWDOIN	ME	663
COMMERCIAL DELIVERY SYSTEMS LLC	BANGOR	ME	658
JOSEPHS INC	PORTLAND	ME	656
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	656
CAMDEN OPERATIONS LLC	CAMDEN	ME	655
ZHONG SONG Q	FREEMPORT	ME	650
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	650
BALBONI PAUL L	OAKLAND	ME	650
CONNELL EQUIPMENT LEASING CO	BERKELEY HEIGHTS	NJ	644
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	643
BRINET	LEWISTON	ME	640
KENNETH H ROCKWOOD DVM PA	FARMINGTON	ME	640
LAWRENCE B & SACHS S PTNRS	HAMPDEN	ME	640
FORT KENT GOLF CLUB	FORT KENT	ME	638
FALMOUTH ELECTRONICS RADIO SHACK	WINDHAM	ME	636
GREAT LAKES FULFILLMENT	LEWISTON	ME	636
QUALITY PAVING LLC	CARIBOU	ME	634
RICHARDS BLAINE A	TRENTON	ME	632
DONNAS DAYCARE & PRESCHOOL	LEWISTON	ME	632
SCHLUMPF INC	WINDHAM	ME	629
BEALS COIN-OP LLC	AUBURN	ME	627
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	623
SUPERMEDIA SERVICES EAST INC	UPPER DARBY	PA	621
P&L LOGGING CORP	FORT KENT	ME	619
MID MAINE CPL LLC	AUBURN	ME	616
BOUCHARD & SONS TOWING INC	HAMPDEN	ME	614
MARGER ENTERPRISES INC	SEARSPORT	ME	613
FOX PROPERTY MAINTENANCE	FALMOUTH	ME	613
FAST BREAKS INC	LEWISTON	ME	606
LEETE & LEMIEUX PA	PORTLAND	ME	604

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
PLUM CREEK TIMBER COMPANY LP	SEATTLE	WA	600
AUTOMATIC DISTRIBUTORS INC	BANGOR	ME	598
A Z TECHNICAL INC	CLINTON	ME	594
WELCH JENNIFER	DIXMONT	ME	593
DESJARDINS JEREMY L	WALLAGRASS	ME	592
MIDTOWN TUNNEL CORPORATION	LEWISTON	ME	591
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	587
TUESDAY MORNING INC	ADDISON	TX	586
GAZ BAR MAINE INC	ESTCOURT STATION	ME	586
BENSON JOYCE	TROY	ME	584
SPORTSMANS HARDWARE	WESTBROOK	ME	580
D PLOURDE LOGGING INC	FORT KENT	ME	579
MICHAEL R NAWFEL DMD PA	OAKLAND	ME	578
GALT BLOCK WAREHOUSE CO	BANGOR	ME	575
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	570
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	570
COLONIAL PACIFIC LEASING CORP	CEDAR RAPIDS	IA	569
THOMAS ENTERPRISES INC	SEARSMONT	ME	566
GUIMOND TIMMY H	FORT KENT	ME	564
DRILLEN ENTERPRISES INC	LEWISTON	ME	561
B & B EMBROIDERY INC	SIDNEY	ME	558
DOGGETT AND SONS CONSTRUCTION INC	WATERBORO	ME	558
TAFT DAVID N	HARPSWELL	ME	558
KARP INC	PRINCETON	ME	557
M W EDUCATIONAL SERVICES INC	SOUTH PORTLAND	ME	556
WARE STREET INN LTD THE	LEWISTON	ME	556
SOUTH BEACH TANNING INC	WATERVILLE	ME	556
ST AGATHA FEDERAL CREDIT UNION	SAINT AGATHA	ME	556
ALION SCIENCE & TECHNOLOGY	ISELIN	NY	555
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	554
PELLETIER KENNETH	SAINT DAVID	ME	554
HEUTZ OIL CO INC	LEWISTON	ME	552
HALES LAWNCARE INC	YORK	ME	551
MAINE EDUCATION CREDIT UNION	AUGUSTA	ME	551
COOPER PAVING LLC	MINOT	ME	550
ENDODONTIC SOLUTIONS P C	WINSLOW	ME	550
HALLOWELL BREWING CO	HALLOWELL	ME	545
CLABBY MICHAEL J	LEWISTON	ME	540
LOADING EDGE, INC	FREEPORT	ME	540
MAROON FLOORING INC	WATERVILLE	ME	538
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	535
MOONLIGHT CLEANERS INC	GRAY	ME	534
KOEHLER WOODWORKS INC	BRUNSWICK	ME	528
BOB BARROWS CHEVROLET INC	WINTHROP	ME	528
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	527
MILLER BAKER & COOPER COMPANY	PORTLAND	ME	527
DEPREY FARMS INC	NEW CANADA	ME	525
DESROSIER JOHN W	LITCHFIELD	ME	524
ANDY JANDREAU TRUCKING INC	FORT KENT MILLS	ME	522
WING XING SHENG INC	HOULTON	ME	522
G V LOGGING INC	FORT KENT	ME	519
MELANSON CONSTRUCTION INC	LEWISTON	ME	515
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	513
ALBUS BUSINESS GROUP	PORTLAND	ME	512
MEDOMAK VETERINARY SERVICES INC	WALDOBORO	ME	505
FGS/CMT INC	BANGOR	ME	503
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	501
SEEKINS ROBERT A	SEARSPORT	ME	500
ANCO INC	WATERVILLE	ME	497
LINSCOTT A BABETTE	SPRINGFIELD	ME	496
FELCH & COMPANY LLC	CARIBOU	ME	494

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
BARNES ELLEN S	ROCKLAND	ME	492
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	490
COUNTRY HOME CORP	AUBURN	ME	489
ATLANTIC LANDSCAPE & DESIGN INC	SCARBOROUGH	ME	480
MACHINING INNOVATIONS INC	OAKLAND	ME	478
NU-TEK INC	PRESQUE ISLE	ME	475
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	475
CLAIRES BOUTIQUES INC	PEMBROKE PINES	FL	470
TOWER CONTROL INC	BELFAST	ME	470
BLUEWATER VETERINARY SERVICES PA	SOUTH PORTLAND	ME	467
MOORE ROBERT	DOVER FOXCROFT	ME	466
MANDELL DON	ROCKLAND	ME	464
PROVENCHER LANDSCAPE & NURSERY INC.	LEWISTON	ME	460
BUDGET BUSINESS MACHINES INC	LEWISTON	ME	459
MACQUARIE EQUIPMENT FINANCE LLC	BLOOMFIELD HILLS	MI	454
PERRYS INC	PRESQUE ISLE	ME	451
WELLNESS & CHIROPRACTIC CARE LLC	BRUNSWICK	ME	448
BEDARD LONG TERM CARE	LEWISTON	ME	440
MAPLE HILL FARM INC	HALLOWELL	ME	440
QUALITY COPY INC	HALLOWELL	ME	437
DARLING INDUSTRIAL GROUP INC	WELLS	ME	436
AZKO NOBEL PAINTS LLC	CHICAGO	IL	435
BISHOPS LAUNDRY & CARPET CLEANING LLC	CAMDEN	ME	431
RELATIONAL LLC	ROLLING MEADOWS	IL	431
TRIANGLE SERVICE CENTER INC	LEWISTON	ME	431
SHREE KRISHNA LLC	BRUNSWICK	ME	429
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	426
STANDARD WATERPROOFING INC	WATERVILLE	ME	425
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	422
A E HODSDON	WATERVILLE	ME	420
S T VREELAND ADVERTISING	YARMOUTH	ME	416
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	414
WEBSTER ENGINEERING CORP	AUBURN	ME	414
SIMPLEXGRINNELL LP	BOCA RATON	FL	410
MID MAINE MARINE INC	OAKLAND	ME	409
BRUZGO & KREMER	PORTLAND	ME	406
KINDRED NURSING CENTERS EAST	LOUISVILLE	KY	405
CAFE CREME INC	BATH	ME	404
DAVIS LANDSCAPE CO INC	LISBON	ME	403
MAINE STREET GRAPHICS INC	BRIDGTON	ME	403
DEWAN TERRENCE J	NEW GLOUCESTER	ME	402
PAGE PAUL H	SOUTH CHINA	ME	400
THE FINISH LINE INC	INDIANAPOLIS	IN	399
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	398
CHARLES B DAVIS CO INC	WATERVILLE	ME	398
RICKER PLAZA ASSOCIATES	PORTLAND	ME	397
NAHEKS INC	GORHAM	ME	396
BUEN APETITO	WATERVILLE	ME	395
HILLCO SPECIALTIES INC	WINDHAM	ME	394
DAIGLE STEVE P	FORT KENT	ME	391
COOK TAMMY L	BATH	ME	390
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	388
CIVIELLO JR CHARLES A	BANGOR	ME	386
AIR WISCONSIN AIRLINES CORPORATION	APPLETON	WI	385
COLONIAL ADJUSTMENT INC	WESTBROOK	ME	384
DONALD J. & RACHEL C. PARADIS PTNRS	OAKLAND	ME	384
CATS ON CALL INC	SCARBOROUGH	ME	383
MOORE MARIANNE	CALAIS	ME	381
LE G CORPORATION	WINSLOW	ME	380
PARLIN RACHEL L	BATH	ME	378
HOLIDAY PROPERTIES OF FT MYERS, INC	ROCKLAND	ME	376

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
JEFFREY & OWEN SMITH , INC	MAPLETON	ME	371
CAPOZZA INC	N MONMOUTH	ME	369
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	368
AFFILIATED COLLECTIONS INC	BANGOR	ME	368
FILLMORE'S INCORPORATED	SEARSPORT	ME	368
BLUE SKY BAKERY LLC	GARDINER	ME	367
LEPAGE MOTORSPORT INC	AUBURN	ME	359
GERALD C THOMAS INC	GUILFORD	ME	353
WOODLANDS OF ROCKLAND	WATERVILLE	ME	353
MILLIARD CONSTRUCTION CO INC	WELLS	ME	353
DENNIS J KING MASONRY INC	HANCOCK	ME	351
HAWORTH STEPHEN	OAKLAND	ME	351
PINE TREE PHYSICAL THERAPY INC	BANGOR	ME	350
SHANKMAN & ASSOCIATES	LEWISTON	ME	349
HALLOWELL HILLSIDE TERRACE, LLC	WATERVILLE	ME	348
BUCK FARMS	MAPLETON	ME	348
RICHARD L GOODWIN OD PC	HOULTON	ME	347
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	347
FALES & FALES PA	LEWISTON	ME	345
MADAWASKA PHARMACY LLC	MADAWASKA	ME	340
GREGORY MD JOHN G	NORTHPORT	ME	340
FIVE STAR BUILDERS LLC	WINTHROP	ME	337
NEUMAYER JAMES C	PRESQUE ISLE	ME	336
ROBUSTELLI, SOUCY & HUSSEY, PA	LEWISTON	ME	333
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	333
J.B. BROWN & SONS	PORTLAND	ME	332
SMART CHIROPRACTIC	OLD TOWN	ME	327
EDWARDS RESTAURANT	READFIELD	ME	327
F A WILDNAUER WOODWORK INC	SOUTH BERWICK	ME	326
HUFF JOEL L	WELLINGTON	ME	326
VERVE INC	ORONO	ME	324
AROOSTOOK PRINT SHOP INC	HOULTON	ME	323
CIULLA MICHAEL A	LEE	ME	323
DOUG HARRIS TRUCKING INC.	FARMINGTON FALLS	ME	319
CAPE VETERINARY PROPERTIES LLC	SOUTH PORTLAND	ME	316
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	316
PROCK MERLE E	WALDOBORO	ME	315
TRAFTON LAWRENCE C	WELLINGTON	ME	315
CHIANG VALERIE	BOWDOINHAM	ME	314
ETK SKY INC	ROCKLAND	ME	313
BERRY FOWLES & CO	FALMOUTH	ME	309
MAXWELLS INC	CAPE ELIZABETH	ME	308
STICKY FINGERS	WALDOBORO	ME	308
DAVIS CHIROPRACTIC PA	LEWISTON	ME	307
QUICK CHANGE ASSOCIATES LLC	CAPE ELIZABETH	ME	304
REXEL	DALLAS	TX	304
STADDEN RONALD R	BRUNSWICK	ME	301
WAGON MASTERS INC	SCARBOROUGH	ME	297
HANNDS ON ICE CREAM	BANGOR	ME	295
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	293
MILTON'S SPA OF MAINE INC	YARMOUTH	ME	291
WHEELER & AREY PA	WATERVILLE	ME	291
RIVERVIEW LEASE/LOAN HOLDING INC	FORT MYERS	FL	290
AMEDISYS MAINE PLLC	BATON ROUGE	LA	287
FREEMAN SR GARY W	WELLS	ME	285
BRIAN J BOUCHARD & SONS INC	EAGLE LAKE	ME	283
LINNCO INC	BRUNSWICK	ME	281
GOLDBRIDGE PARTERS INC	AUGUSTA	ME	280
GOLDBERG MICHAEL P	ORONO	ME	279
EXCIDE TECHNOLOGIES	MILTON	GA	277
GUIMOND JR ALBERT	FORT KENT	ME	276



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WINGNUTS CORP	BATH	ME	275
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	274
ACKERMAN JOEL F	LAMOINE	ME	273
ALLEN STERLING & LOTHROP	FALMOUTH	ME	269
SEVERSON HAND & NELSON PA	HOULTON	ME	269
GRONDINS AUTO BODY	JAY	ME	269
PYE RONALD A	BATH	ME	268
DAVINCI SIGNS LLC	HERMON	ME	265
TOWNE MOTEL LLC	CAMDEN	ME	264
AMERIFIRST APPRAISAL COMPANY	LEWISTON	ME	262
SPIVEY ROBERT M	BRUNSWICK	ME	260
CHESTER A RICE CO	NOBLEBORO	ME	259
HIGGINS CONSTRUCTION INC	OAKLAND	ME	259
CAMDEN PRINTING INC	ROCKPORT	ME	258
BIG G'S DELI (A MAINE CORP)	WATERVILLE	ME	258
MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME	254
LEDGE-HILL SERVICE INC	FORT KENT	ME	253
BLANCHETTE JEFFREY	NEW CANADA	ME	250
VOISINE TOMMY	FORT KENT	ME	248
HUNNEWELL RODNEY D	NEW GLOUCESTER	ME	248
CENTRAL STREET MARKET INC	BUCKSPORT	ME	243
MOONLIGHT CLEANERS OF SCARBOROUGH	GRAY	ME	242
NEVERS CORP	NEW LIMERICK	ME	242
UNION FARM EQUIPMENT INC	UNION	ME	241
OTIS ELEVATOR CO	HARTFORD	CT	241
REYNOLDS KRISTOPTER R	WINSLOW	ME	236
MATH COPPER LLC	WINDHAM	ME	235
PILKINGTON NORTH AMERICA INC	TOLEDO	OH	233
JUST FRAMING INC	BATH	ME	232
ALL PLAY LLC	LINCOLNVILLE	ME	231
M T K INC	GARFIELD PLT	ME	230
MACCOOLE JEFFREY H	ROCKPORT	ME	230
GOLDEN LI'S INC	MADAWASKA	ME	229
AYOTTE LAWRENCE P	BREWER	ME	227
GELCO CORPORATION	FORT MYERS	FL	226
UNDERWOOD ELECTRIC INC	PRESQUE ISLE	ME	223
MORTON LARRY & JASON MORTON PTNRS	PITTSFIELD	ME	223
RICHARD J MAZZEI MDPA	BANGOR	ME	223
XURON CORP	SACO	ME	221
FREEPORT WOODWORKING ASSOCIATES INC	FREEPORT	ME	218
PRECISION TREE & LANDSCAPING	WINSLOW	ME	217
DESJARDINS BRUCE	WALLAGRASS	ME	215
ROARING BROOK NURSERIES INC	WALES	ME	215
HOOPER KENNETH C	SEARSPORT	ME	214
COLONIAL THEATRE	BELFAST	ME	214
PATRICK ST PETER & SONS INC	CARIBOU	ME	212
CORRIVEAU ROBBY	FORT KENT	ME	211
WARREN CURRIER & BUCHANAN	PORTLAND	ME	210
STANLEY D ARMSTRONG DMD PA	WINDHAM	ME	209
WALLACE JULIA L	TOPSHAM	ME	208
JORDAN EQUIPMENT CO	PORTLAND	ME	208
GREEN ARROW FARMS CORP	SEARSMONT	ME	205
METAYER EYECARE PA	WINDHAM	ME	204
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	204
SAUCIER JACQUES	FORT KENT MILLS	ME	203
LABONTY ENGINEERING INC	SCARBOROUGH	ME	203
LEARY JAMES H	SACO	ME	202
MAINE COAL SALES CO	HERMON	ME	200
PELLETIER & DAUGHTERS CONSTRCTN INC	BELFAST	ME	200
PRESCOTT STEPHEN	BRUNSWICK	ME	197
RUSH WANITA	HOULTON	ME	196

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
PINE TREE ENGINEERING INC.	BATH	ME	196
WOO HOO INC	WATERVILLE	ME	195
MARTIN PAUL G	ST JOHN PLT	ME	191
KJUS USA	FARMINGTON	ME	191
MILAREPA CORPORATION	BELFAST	ME	188
EVERETT STEVEN A	ANSON	ME	187
TMATT TAX AND FINANCIAL	BANGOR	ME	184
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	179
KELLERAN COURT ASSOCIATES	PORTLAND	ME	179
BUCKSPORT MOTOR INN LLC	BUCKSPORT	ME	178
DORKS UNLIMITED	FREEPORT	ME	176
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	176
RGIS	ROCHESTER	MI	175
OFFICE OF CORNELIA C VIEK CPA	BRUNSWICK	ME	175
WEBSTER DEANE F	ORRINGTON	ME	174
ALIZARIN INC	UNION	ME	174
MAINE PROPANE DISTRIBUTORS INC	HERMON	ME	173
DGL INC	LISBON	ME	170
MAPLETON OIL CO INC	MAPLETON	ME	169
O'DONNELL & LEE, LLC	WATERVILLE	ME	168
VOGEL & DUBOIS PA	PORTLAND	ME	167
01ZERO9 INC	SANFORD	ME	165
BETSY S GILBERT INC	WINN	ME	164
BERT'S OIL SERVICE INC	BATH	ME	163
CAROL WITHAM ADVANCED HEALTH & FITNESS SPECIALIST	CAMDEN	ME	163
SOLO HAIR SALON LLC	LEWISTON	ME	161
MARLIN LEASING CORPORATION	MOUNT LAUREL	NJ	161
POST OFFICE EDITORIAL	CAMDEN	ME	160
IDEALEASE OF MAINE INC	S PORTLAND	ME	158
LEW RIOUX & CO INC	FORT KENT	ME	157
BALBOA CAPITAL CORPORATION	IRVINE	CA	156
KUTTERS KORNER INC	LEWISTON	ME	156
WOOD STEPHEN G	PRESQUE ISLE	ME	155
P R B ASSOC	ROCKPORT	ME	151
BOURRET PRINTING & GRAPHICS INC	RUMFORD	ME	151
J. THOMAS HICKS & ASSOCIATES PA	BANGOR	ME	146
TODD RICHARDSON AND ASSOCIATES	SACO	ME	146
NEW YORK LIFE INSURANCE CO	NEW YORK	NY	143
SKILLINGS-SHAW AND ASSOC	LEWISTON	ME	143
CYR & SONS REPAIR	HOULTON	ME	140
CHANGING SEASONS FCU	HAMPDEN	ME	138
OVERLOOK MOTEL	EAGLE LAKE	ME	135
COOK JEFFREY H	OAKLAND	ME	134
JORDAN PHILIP K	HOULTON	ME	134
ATCHESON THOMAS J	WOODLAND	ME	133
GENERAL SUPPLY & SERVICES INC	DALLAS	TX	133
4UE INC	DAMARISCOTTA	ME	133
LEFT BANK BOOKS	SEARSPORT	ME	132
AINSWORTH, THELIN & RAFTICE, PA	SOUTH PORTLAND	ME	131
WITHAM CARLA R	STETSON	ME	130
GRAYBAR FINANCIAL SERVICES LLC	LIVINGSTON	NJ	128
DIRIGO ENGINEERING	FAIRFIELD	ME	127
TIMBERLINE TRUCKING INC.	FORT KENT	ME	126
MY TAI INC	PRESQUE ISLE	ME	125
STARDUST MOTEL INC	HOULTON	ME	125
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	123
OWEN H PELLETIER & SON LOGGING INC	FORT KENT	ME	121
MARTIN FORD INC	FORT KENT	ME	121
WOODARD POLLY J	ETNA	ME	121
SHANGRI-LA KENNELS INC	AUBURN	ME	120
PAULS GAS INC	FRENCHVILLE	ME	120

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
CROWN HOTELS INC	CARIBOU	ME	118
NORTHERN DOOR INN INC	FORT KENT	ME	116
HARRIS + VICKERS CPA PA	FALMOUTH	ME	115
JP LD CORPORATION	PRESQUE ISLE	ME	113
MACS	OLD ORCHARD BEACH	ME	113
MICHAUD THOMAS V	CHINA VILLAGE	ME	110
GREY SCOTT	SAUGUS	MA	110
BEAUCHESNE'S FLOORING LLC	LEWISTON	ME	110
G & N CONSTRUCTION INC	FORT KENT	ME	107
ROUSSEAU MANAGEMENT INC	BRUNSWICK	ME	106
SPRAGUE SAMUEL D	GRAND LAKE STREAM	ME	105
EDWARDS FAUST & SMITH	BANGOR	ME	104
RIVERSIDE STUDIO PHOTOGRAPHY & IMAGING INC	ELLSWORTH	ME	103
R KITCHEN & SONS INC	HOULTON	ME	103
CHENG GENE	WINTHROP	ME	103
THE GAZETTE INC	DEXTER	ME	102
TATE FITCH PA	BANGOR	ME	102
ROY AUTO PARTS INC	FORT KENT	ME	101
TTM INC	MADAWASKA	ME	99
SUITTER ROBERT J	HOULTON	ME	98
BARNES LAW OFFICE	HOULTON	ME	98
SOURCE MAINE INC	BRUNSWICK	ME	97
LEPAGE ENVIRONMENTAL SERVICES	AUBURN	ME	95
SCHEIMRIEF KEVIN	WALDOBORO	ME	93
VFS LEASE RESIDUAL HOLDING LLC	FORT MYERS	FL	90
DIONNE ANDRE M	LEWISTON	ME	89
NORTHERN MAINE SPEECH LANGUAGE PATHOLOGY SER INV	PRESQUE ISLE	ME	87
BEAULIEU PAUL	MADAWASKA	ME	86
MAINESTONE JEWELRY INC	FARMINGTON	ME	86
PHOTOGRAPHY BY BROWN INC	WESTBROOK	ME	84
JOHNSON & JOHNSON FINANCE CORP	NEW BRUNSWICK	NJ	84
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	82
SUPERMEDIA SALES EAST CO	DFW AIRPORT	TX	81
THE WOOD COMPANY	WILLIAMSVILLE	NY	80
THOMPSON HAMEL LLC	PRESQUE ISLE	ME	80
GLADU ROOFING CO INC	LEWISTON	ME	79
SOUND ADVICE AUDIOLOGY	S PORTLAND	ME	77
BETWEEN FRIENDS INC	BREWER	ME	76
JOHNSON JONES & COMPANY PC	SOUTH PORTLAND	ME	75
JBBC INC	FORT KENT	ME	74
R L CHASE BUILDING MOVERS INC	WELLS	ME	74
FLETCHER JUDY K	TROY	ME	74
TARDIF MONICA J	FORT KENT	ME	74
JOEL S OLSTEIN MD PA	LEWISTON	ME	73
THOMPSON ROBERT P	CARIBOU	ME	73
SUGA JR JOSEPH	VASSALBORO	ME	73
DUNCAN ROGER S	BATH	ME	72
ATLANTIC HOUSE INC	LUBEC	ME	71
EQUANT INC	OAK HILL	VA	70
TRIGLIONE ARTHUR D	N BRIDGTON	ME	69
GRIESHABER TAMERA L	AUBURN	ME	68
PELLETIER FLORIST	FORT KENT	ME	67
KINNEY IVA E	SEARSPORT	ME	67
BLASI ANTONIO	HANCOCK	ME	67
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	67
PAPE SUBARU INC	SOUTH PORTLAND	ME	65
NAWFEL NICHOLAS S	WATERVILLE	ME	65
JURDAK JR EDWARD	WATERVILLE	ME	65
SCI CLOID LLC	ORONO	ME	64
ARNDTS INC	PRESQUE ISLE	ME	61

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RAINSTORM INC	ORONO	ME	60
ROBERT C GRIESHABER PA	AUBURN	ME	58
PITAS THEODORE R	WESTBROOK	ME	57
STURTEVANT KARLA M	PALERMO	ME	56
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	55
CURRIER GREGORY B	CAMDEN	ME	55
THE PIERCE STUDIO INC	BRUNSWICK	ME	54
LIBNER MAURICE A	BRUNSWICK	ME	52
BOLES RICHARD T	OAKLAND	ME	51
CHARTRAND IMPORTS	ROCKLAND	ME	49
BURKY E A & MCCARTHY JR R W PTNRS	PITTSFIELD	ME	48
NORTHERN RADIOLOGICAL ASSOC	PRESQUE ISLE	ME	47
MORSE MARTIN E	WELLS	ME	47
PUTNAM CHADWICK	MAPLETON	ME	47
SHIRO BURTON G	WATERVILLE	ME	44
UNDERKUFFLER FRANK M	FARMINGTON	ME	44
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	42
BITHER STEPHEN J	HOULTON	ME	42
NELSON & CARAS CONSULTING LLC	PORTLAND	ME	42
TOM CHADWICK INC	PITTSFIELD	ME	41
QUAYLE ELIZABETH S	CARIBOU	ME	39
MOOERS ANDREW F	HOULTON	ME	34
TREFOIL CORP	ORONO	ME	34
CLARK JEFFREY B	GARFIELD PLT	ME	32
A E SAMPSON & SON LTD	WARREN	ME	32
PROFESSIONAL INFORMATION NETWORKS	BANGOR	ME	31
BRYAN CHRISTOPHE M	FAIRFIELD	ME	30
CHOICE INVESTMENTS	CHINA VILLAGE	ME	29
SPROUL SIGRID	PEMAQUID	ME	29
SUPERIOR CONSTRUCTION SERV INC	OAKLAND	ME	28
DUFOUR GILMAN	SAINT DAVID	ME	28
HOWE THOMAS R	SOUTH PORTLAND	ME	27
LAILA B MIGNONE CPA PA	BELFAST	ME	27
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	25
CHAMBERS RODNEY E	PRESQUE ISLE	ME	24
LAMOTHE ARTHUR J	BOWDOINHAM	ME	22
MCLAUGHLIN FINANCIAL GROUP	YARMOUTH	ME	22
WATERVILLE CUSTOM KITCHENS INC	OAKLAND	ME	22
ROY HILL CORP	LEWISTON	ME	21
NORTON LISA J	PRESQUE ISLE	ME	21
COUSINS LEWIS E	CARIBOU	ME	19
DELMONT WOOD & SONS INC	MAPLETON	ME	19
RUSSELL KIMBERLY J	WINDHAM	ME	18
LINCOLN/HANEY ENGINEERING ASSOC	BRUNSWICK	ME	18
MANUFACTURER & DEALER SERVICES LLC	PITTSBURGH	PA	16
GENLYTE THOMAS GROUP LLC	LOUISVILLE	KY	16
ROY CONTINENTAL MILL LLC	LEWISTON	ME	15
MCGLINN CRAIG	WOODLAND	ME	15
STINSON LAW OFFICES PC	BATH	ME	14
ROSA RICHARD M	HOLDEN	ME	13
RITCHIE JASON	BATH	ME	12
GALEN C MOSES HOUSE	BATH	ME	10
SAVOY LISA M	MAPLETON	ME	7
SODEXHO MANAGEMENT INC	BUFFALO	NY	3