

# MAINE STATE LEGISLATURE

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GOVERNOR

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

ADMINISTRATIVE & FINANCIAL SERVICES

RICHARD W. ROSEN  
COMMISSIONER

MAINE REVENUE SERVICES  
OFFICE OF TAX POLICY

MICHAEL J. ALLEN  
ASSOCIATE COMMISSIONER

October 3, 2016

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

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

The first attachment shows the number of individual and corporate JITC, R&D, and Seed Capital credits for tax year 2014, as well as the value of those credits. Tax year 2014 is the last year for which we have full information on both corporate and individual filers. Statutes governing the release of confidential taxpayer information prevent us from reporting the names of the corporations or individuals that benefited from these tax credits. No taxpayer took advantage of the Credit for Maine Fishery Infrastructure Investment in tax year 2014.

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

The third attachment is a list of BETR recipients. For purposes of this report, businesses that filed for reimbursement during the fiscal year ending June 30, 2016 are listed. Recipients filed between August 1, 2015 and December 31, 2015 for eligible property taxes paid during calendar year 2014. For that period the state reimbursed \$35,971,807 to 1,420 companies.

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

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

Sincerely,

Michael J. Allen

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

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

### **Research Expense Tax Credit**

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

### **Seed Capital Investment Tax Credit**

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

### **Maine Fishery Infrastructure Tax Credit**

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

### **Business Property Tax Reimbursement**

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

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

**Attachment #1**  
**TAX CREDITS – 2014 TAX YEAR**

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate and Franchise Returns	\$0	0	< \$40,000	*	\$1,693,299	24
<u>Individual Returns</u>	<u>\$0</u>	<u>0</u>	<u>\$1,260,697</u>	<u>164</u>	<u>\$169,487</u>	<u>41</u>
Total	\$0	0	≈ \$1,300,000		\$1,862,786	65

\* denotes fewer than 10 returns

Source: 2014 Maine Individual, Franchise, and Corporate Income Tax Returns

**Attachment #2**  
**MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2015**  
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 – 2015**

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

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Level of Employment	5,019	5,133	5,323	5,648
Yearly Investment	\$5,905,257	\$19,511,949	\$30,519,276	\$74,982,763
Total Investment	\$338,990,079	\$358,502,028	\$389,021,304	\$464,004,067

**Attachment #3**  
**BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY16**

*Business Equipment Tax Reimbursement - - FY16 for Property Taxes Paid in CY14*

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
HANNAFORD BROS CO, LLC	SALISBURY	NC	1,947,199
S D WARREN CO	BOSTON	MA	1,704,381
VERSO PAPER LLC	MIAMISBURG	OH	1,612,353
NATIONAL SEMICONDUCTOR CORP	DALLAS	TX	1,550,736
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,353,728
BATH IRON WORKS CORP	BATH	ME	1,258,278
MCCAIN FOODS USA, INC	LISLE	IL	770,139
CATALYST PAPER OPERATIONS INC	RICHMOND	BC	756,120
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	748,235
BUCKSPORT MILL LLC	MEMPHIS	TN	743,371
WAL MART STORES EAST LP	BENTONVILLE	AR	730,184
TAMBRANDS INC	CINCINNATI	OH	644,365
LL BEAN INC.	FREEMPORT	ME	644,054
LINCOLN PAPER AND TISSUE LLC	LINCOLN	ME	596,685
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	527,762
MADISON PAPER INDUSTRIES	MADISON	ME	525,216
SHAW'S SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	410,516
BARBER FOODS	PORTLAND	ME	391,415
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	385,775
DRAGON PRODUCTS CO LLC	S PORTLAND	ME	385,478
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	356,027
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	307,242
SUNBELT RENTALS INC	FORT MILL	SC	293,481
UNITED RENTALS NORTH AMERICA INC	SCOTTSDALE	AZ	270,850
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	262,955
WOODLAND PULP LLC	MONTREAL	QC	260,876
THE DINGLEY PRESS INC	LISBON	ME	254,154
UNITED TECHNOLOGIES CORP	FARMINGTON	CT	249,693
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	241,688
MAC'S CONVENIENCE STORES LLC	COLUMBUS	IN	216,597
IRVING OIL MARKETING INC	ST JOHN	NB	215,023
HC BANGOR LLC	BANGOR	ME	201,255
RITE AID OF MAINE INC	CAMP HILL	PA	197,811
C N BROWN COMPANY	SOUTH PARIS	ME	185,240
ELMET TECHNOLOGIES LLC	LEWISTON	ME	184,368
HUBER ENGINEERED WOODS LLC	EASTON	ME	182,305
HUHTAMAKI INC	DESOTO	KS	171,252
TRUE TEXTILES INC	GUILFORD	ME	166,595
BUCKSPORT GENERATION LLC	BUCKSPORT	ME	164,309
LEPAGE BAKERIES CEDAR STREET LLC	AUBURN	ME	159,809
OAKHURST DAIRY	PORTLAND	ME	151,220
CORNING INC	CORNING	NY	149,431
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	147,478
PARKER HANNIFIN CORP & SUB	CLEVELAND	OH	146,976
DEAD RIVER CO	BANGOR	ME	141,668
TD BANK NA	PORTLAND	ME	136,961
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	129,261
RENT A CENTER EAST INC	PLANO	TX	127,146
EVONIK CYRO LLC	PARSIPPANY	NJ	123,210



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
SEI AARONS INC	ATLANTA	GA	117,012
AMERICARB INC	ROSWELL	GA	110,026
HOME DEPOT USA INC	ATLANTA	GA	104,974
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	104,477
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	104,120
INTERMED PA	SOUTH PORTLAND	ME	101,773
J & S OIL CO INC	MANCHESTER	ME	101,233
OSTERMAN PROPANE LLC	BRUNSWICK	ME	97,402
ORTHOPAEDIC ASSOCIATES OF PORTLAND PA	PORTLAND	ME	93,417
F/K/A/ORTHOPAEDIC ASSOCIATES PA			
NEW BALANCE ATHLETICS INC	BRIGHTON	MA	91,545
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	90,930
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	88,760
WALGREEN EASTERN CO INC	DEERFIELD	IL	85,794
PIONEER PLASTICS CORPORATION	AUBURN	ME	85,225
HEARST ARGYLE PROPERTIES	WESTBROOK	ME	84,678
SOMIC AMERICA INC	WYTHEVILLE	VA	82,376
NORWAY SAVINGS BANK	NORWAY	ME	82,278
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	81,168
LOWES HOME CENTERS LLC	MOORESVILLE	NC	80,834
CUMBERLAND FARMS INC	FRAMINGHAM	MA	80,551
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	80,138
BACKYARD FARMS LLC	MADISON	ME	79,040
CASCADES AUBURN FIBER INC	AUBURN	ME	77,037
FORMED FIBER TECHNOLOGIES	AUBURN	ME	76,633
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	76,630
UNUM GROUP	CHATTANOOGA	TN	75,513
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	74,698
SPRAGUE OPERATING RESOURCES LLC	STAMFORD	CT	73,967
FULGHUM FIBRES INC	AUGUSTA	GA	73,688
HANCOCK LUMBER CO INC	CASCO	ME	72,839
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	72,632
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	69,847
LEWISTON DAILY SUN	LEWISTON	ME	69,685
ALLTRISTA PLASTICS LLC	GREER	SC	69,368
PIKE INDUSTRIES INC	BELMONT	NH	68,718
FMC CORP & COMB GRP	PHILADELPHIA	PA	66,741
INTERNATIONAL PAPER CO	MEMPHIS	TN	66,709
ALLIANCE PRINTERS LLC	ROCKLAND	ME	65,340
PACIFIC & SOUTHERN LLC	PORTLAND	ME	64,550
IMERYS CLAYS INC	ROSWELL	GA	64,427
FAMILY DOLLAR INC	CHARLOTTE	NC	64,130
SPECIALTY MINERALS INC	NEW YORK	NY	64,083
LEPAGE BAKERIES PARK STREET LLC	AUBURN	ME	62,563
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	62,538
CAMDEN NATIONAL BANK	CAMDEN	ME	62,368
B&G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	62,012
V I P INC	LEWISTON	ME	61,178
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	59,985
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	59,257
R H FOSTER ENERGY LLC	HAMPDEN	ME	57,353
H P HOOD LLC	BINGHAMTON	NY	55,767
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	55,723
AVX TANTALUM	BIDDEFORD	ME	55,548
KENNEBEC LUMBER CO	OLON	ME	54,803

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	53,836
KING'S MEDICAL GROUP INC	HUDSON	OH	52,935
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	52,912
FUNTOWN SPLASHTOWN USA INC	SACO	ME	51,525
GENERAL DYNAMICS-OTS INC	ST PETERSBURG	FL	50,999
CVS STATE CAPITAL LLC	WOONSOCKET	RI	48,966
ZYACORP ENTERTAINMENT I LLC	STURBRIDGE	MA	48,227
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	48,095
GE CAPITAL MANAGEMENT SERVICES CORP	FORT MYERS	FL	47,752
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	45,893
CTME LLC	WICHITA	KS	45,585
LABREES BAKERY INC	OLD TOWN	ME	45,224
LOUIS PARADIS INC	PORTLAND	ME	44,792
IRWIN INDUSTRIAL TOOL CO.	FREEPORT	IL	44,317
DOLLAR TREE STORES INC	CHESAPEAKE	VA	43,177
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	43,114
DICKS SPORTING GOODS	CORAOPOLIS	PA	42,686
SIGCO INC	WESTBROOK	ME	42,603
MARITIME ENERGY	ROCKLAND	ME	42,435
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	42,169
MAINE TRAILER INC.	HAMPDEN	ME	42,168
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	41,876
IDEXX OPERATIONS INC	WESTBROOK	ME	41,242
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	39,405
WESTERN POLYMER CORP	MOSES LAKE	WA	39,308
KENNEBEC SAVINGS BANK	AUGUSTA	ME	39,078
MAINE EYE CENTER PA	PORTLAND	ME	38,992
TARGET STORES	MINNEAPOLIS	MN	38,990
BANK OF AMERICA NA	ADDISON	TX	38,944
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	38,847
SAMOROCK LLC	PORTSMOUTH	NH	38,481
SEARS ROEBUCK AND CO	HOFFMAN ESTATES	IL	38,427
LONZA ROCKLAND,INC	ROCKLAND	ME	38,205
TMM INC	YARMOUTH	ME	37,985
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	36,410
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	35,852
MACY'S RETAIL HOLDINGS INC	CINCINNATI	OH	35,830
STRATTON LUMBER INC	STRATTON	ME	35,018
ROMAD COMPANY	WATERVILLE	ME	34,294
IMERYS KAOLIN INC	ROSWELL	GA	34,065
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	33,858
UTC FIRE & SECURITY AMERICAS CORPOR	LINCOLNTON	NC	33,664
MATHESON TRI GAS INC	BASKING RIDGE	NJ	33,643
PINE TREE WASTE SYSTEM INC	RUTLAND	VT	33,543
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	33,403
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	33,391
PINE STATE TRADING CO	GARDINER	ME	33,048
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	32,779
R J GRONDIN & SONS	GORHAM	ME	32,703
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	32,667
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	32,591
BANK OF MAINE THE	GARDINER	ME	32,565
BJ S ME OPERATING CORP	CONCORD	NH	32,475
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	32,419

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
RC MANAGEMENT LLC	GARDINER	ME	31,963
WGME INC	PORTLAND	ME	31,839
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	31,809
XEROX CORP & SUBS	NORWALK	CT	31,416
GENEST CONCRETE WORKS INC.	SANFORD	ME	31,149
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	30,822
RJF MORIN BRICK LLC	AUBURN	ME	30,484
IDEXX LAB INC	WESTBROOK	ME	30,147
MAINE MEDICAL PARTNERS	PORTLAND	ME	29,977
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	29,775
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	29,369
CONIFER IND INC	NEW GLOUCESTER	ME	29,245
KTB HOSPITALITY LLC	YARMOUTH	ME	28,930
FIVE COUNTY CREDIT UNION	BATH	ME	28,492
SML LABELS MAINE INC	LEWISTON	ME	28,199
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	28,191
HAMMOND LUMBER CO	BELGRADE	ME	28,040
BEST BUY STORES LP	RICHFIELD	MN	27,858
CAPITAL PIZZA HUTS INC	WICHITA	KS	27,779
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	27,622
OPROCK PORTLAND 200 TRS LLC	SAN FRANCISCO	CA	27,359
VOLK PACKAGING CORP	BIDDEFORD	ME	27,155
OSC SPORTS INC	WESTBROOK	ME	26,461
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	25,953
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	25,654
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	25,620
GORHAM SAVINGS BANK	GORHAM	ME	25,118
H O BOUCHARD INC	HAMPDEN	ME	25,029
CANTEEN SERVICE CO	BANGOR	ME	24,923
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	24,892
AGRICREDIT ACCEPTANCE LLC	JOHNSTON	IA	24,538
FORMTEK INC	WESTFIELD	MA	24,313
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	24,132
CSI LEASING INC	ST LOUIS	MO	24,002
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	23,964
WISE BUSINESS FORMS INC	ALPHARETTA	GA	23,843
PENOBSCOT YACHT CLUB	BANGOR	ME	23,750
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	23,416
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	23,326
BROCKWAY SMITH COMPANY	WILMINGTON	MA	23,290
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	23,073
AEROPOSTALE INC	LYNDHURST	NJ	23,057
MOODYS COLLISION CENTERS INC	GORHAM	ME	22,700
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	22,554
ADVANCE STORES COMPANY INC	ROANOKE	VA	22,533
BELL ENTERPRISES INC	CALAIS	ME	22,517
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	22,240
ROBBINS LUMBER INC	SEARSMONT	ME	22,238
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	22,211
SARGENT CORPORATION	STILLWATER	ME	22,177
H&D ENTERPRISES LLC	HOULTON	ME	21,986
HUSSEY SEATING COMPANY	NO BERWICK	ME	21,841
BREISACHER ENTERPRISES INC	BRUNSWICK	ME	21,739
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	21,700

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	21,266
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	21,180
GAP INC	SAN FRANCISCO	CA	21,148
FRANKLIN SAVINGS BANK	FARMINGTON	ME	21,096
NRF DISTRIBUTORS INC	AUGUSTA	ME	21,090
LIMINGTON LUMBER CO	EAST BALDWIN	ME	20,966
PNC EQUIPMENT FINANCE LLC	PITTSBURGH	PA	20,855
UNITED PARCEL SERVICE INC	ATLANTA	GA	20,813
ULTA SALON COSMETICS & FRAGRANCE IN	BOLINGBROOK	IL	20,449
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	20,218
NORTHEAST BANK	LEWISTON	ME	19,956
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	19,845
WEX INC	SOUTH PORTLAND	ME	19,844
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	19,832
OLYMPUS AMERICA INC	CENTER VALLEY	PA	19,751
TEM INC	BUXTON	ME	19,719
MATT T LLC	NEW GLOUCESTER	ME	19,652
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	19,642
JASPER WYMAN & SON INC	MILBRIDGE	ME	19,605
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	19,327
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	19,308
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	19,143
RARE HOSPITALITY MANAGEMENT INC	ORLANDO	FL	19,112
BA LEASING & CAPITAL LLC	TUCKER	GA	19,086
IRVING OIL TERMINALS INC	ST JOHN	NB	19,072
REED & REED INC	WOOLWICH	ME	19,059
HOST INTERNATIONAL INC	BETHESDA	MD	18,996
UNIVERSITY CREDIT UNION	ORONO	ME	18,729
RESTWEND LLC	AUGUSTA	ME	18,629
LIBERTY MUTUAL INS CO	BOSTON	MA	18,445
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	18,201
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	18,119
NORTHEAST AIRMOTIVE	PORTLAND	ME	18,088
DUCKTRAP RIVER OF MAINE LLC	BELFAST	ME	18,087
OFFICEMAX INCORPORATED	BOCA RATON	FL	18,040
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	17,970
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	17,526
GMRI INC.	ORLANDO	FL	17,522
MOOSEWOOD MILLWORKS LLC	ASHLAND	ME	17,436
UNIFIRST CORPORATION	WILMINGTON	MA	17,338
K-MART CORP & CONSOLIDATED SUBS	HOFFMAN ESTATES	IL	17,114
MBNA MARKETING SYSTEMS INC	BELFAST	ME	17,000
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	16,874
MID MAINE HOLDINGS LLC	AUBURN	ME	16,871
TRADER JOES EAST INC	MONROVIA	CA	16,854
INSIGHT HEALTH CORPORATION	MINNEAPOLIS	MN	16,845
RIVERWATCH LLC	PORTSMOUTH	NH	16,783
HELICAL SOLUTIONS LLC	GORHAM	ME	16,687
LOHMANN ANIMAL HEALTH INTERNATIONALINC	INDIANAPOLIS	IN	16,607
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	16,596
AUTO EUROPE LLC	PORTLAND	ME	16,525
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	16,455
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	16,364
CUDDLEDOWN INC & SUBS	YARMOUTH	ME	16,131

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	16,093
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	15,991
OCEAN COMMUNITIES FCU	BIDDEFORD	ME	15,716
BROWN DEVELOPMENTS LLC	HOULTON	ME	15,365
GOLD STAR CLEANERS INC	BREWER	ME	15,229
DARLING'S INC	BREWER	ME	15,217
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	15,075
VERRILL & DANA LLP	PORTLAND	ME	14,967
ODAT MACHINE INCORPORATED	GORHAM	ME	14,895
HOGAN TIRE INC	HOULTON	ME	14,838
NEMI PUBLISHING CO INC	FARMINGTON	ME	14,690
CIT FINANCE LLC	LIVINGSTON	NJ	14,668
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	14,667
LISBON COMMUNITY FCU	LISBON	ME	14,605
AHI HOTEL LLC	FREEPORT	ME	14,589
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	14,529
PETSMART INC	PHOENIX	AZ	14,453
PINELAND FARMS INC	PORTLAND	ME	14,404
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	14,294
LUMBRA HARDWOODS INC	MILO	ME	14,241
DIRIGO PINES INN LLC	ORONO	ME	14,125
OCTOBER CORPORATION	PORTLAND	ME	14,094
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	13,665
BANGOR PUBLISHING CO	BANGOR	ME	13,545
IMMU CELL CORP	PORTLAND	ME	13,502
GRAVES SUPERMARKET INC	PORTLAND	ME	13,330
ROWE FORD SALES	WESTBROOK	ME	13,306
PORTLAND REGENCY INC	PORTLAND	ME	13,226
JOTUL NORTH AMERICA INC	GORHAM	ME	13,130
PVH CORP	NEW YORK	NY	13,111
A E RETAIL WEST LLC	WARRENDALE	PA	13,088
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	13,073
DORKS R US	FREEPORT	ME	12,905
LAI INTERNATIONAL INC	FRIDLEY	MN	12,870
AIR LIQUIDE INDUSTRIAL US LP	HOUSTON	TX	12,855
AIM RECYCLING USA LLC	MONTREAL	QC	12,852
CPORT CREDIT UNION	PORTLAND	ME	12,850
PST SERVICES INC.	SAN FRANCISCO	CA	12,815
DAVINCI'S	LEWISTON	ME	12,789
KASIMA LLC	MAHWAH	NJ	12,711
BEV INC	BANGOR	ME	12,534
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	12,526
NMHG FINANCIAL SERVICES INC	FT MYERS	FL	12,478
GEORGE C HALL & SONS INC	ROCKLAND	ME	12,438
THE WOODLANDS CLUB	FALMOUTH	ME	12,393
SMITH & WESSON CORP	SPRINGFIELD	MA	12,355
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	12,307
DELORME PUBLISHING CO INC	YARMOUTH	ME	12,252
SONOCO PRODUCTS CO	HARTSVILLE	SC	12,205
PNS STORES INC	COLUMBUS	OH	12,098
PORTLAND COUNTRY CLUB	FALMOUTH	ME	12,053
SIEMENS FINANCIAL SERVICES INC	ISELIN	NJ	12,052
CASCO BAY EYECARE LLC	PORTLAND	ME	12,033
CURRAN BEANSPROUT CO	SACO	ME	11,924

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MAINE STATE CREDIT UNION	AUGUSTA	ME	11,915
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	11,811
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	11,748
ROSEMARIE SHELIN DDS PA	AUBURN	ME	11,693
PETRONINO CORP	LEWISTON	ME	11,616
SOLERAS ADVANCED COATINGS, LTD	BIDDEFORD	ME	11,612
PRL SANFORD LLC	DOVER FOXCROFT	ME	11,533
ORION ROPEWORKS INC	WINSLOW	ME	11,463
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	11,458
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	11,431
DIELECTRIC LLC	COCKEYSVILLE	MD	11,405
PEOPLES CHOICE CREDIT UNION	SACO	ME	11,403
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	11,325
DYSARTS SERVICE INC	BANGOR	ME	11,316
HASKO LLC	BANGOR	ME	11,305
VIC FIRTH COMPANY	NORWELL	MA	11,218
ENCORE BOWLING INC	HALLOWELL	ME	11,192
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	11,152
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	11,003
MECHANICS SAVINGS BANK	AUBURN	ME	10,909
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	10,890
WEST STREET HOTEL LLC	PORTSMOUTH	NH	10,874
BLD HOSPITALITY LLC	CLEVELAND	OH	10,761
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	10,737
R F JORDAN & SONS CONSTRUCTION INC	ELLSWORTH	ME	10,737
BERLIN CITY OF PORTLAND INC	PORTLAND	ME	10,670
GE CAPITAL COMMERCIAL INC	IRVING	TX	10,665
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	10,580
TRUCHOICE FEDERAL CREDIT UNION	PORTLAND	ME	10,486
MAINE YACHT CENTER LLC	PORTLAND	ME	10,438
CLOVER MANOR INC	LEWISTON	ME	10,385
SMITTYS CINEMA BIDDEFORD LLC	MERRIMAC	MA	10,383
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	10,235
OPROCK PORTLAND 303 TRS LLC	PORTSMOUTH	NH	10,138
BATH HOTEL LLC	FREEPORT	ME	10,071
NORDSTROM INC	SEATTLE	WA	10,064
FRIENDLYS RESTAURANTS LLC	WILBRAHAM	MA	9,999
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	9,949
VIKING INC	BELFAST	ME	9,935
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	9,867
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	9,825
SMITTYS CINEMA SANFORD LLC	MERRIMAC	MA	9,822
HARBOR HILL LLC	PORTLAND	ME	9,803
STEEL SERVICE CENTER	LEWISTON	ME	9,792
BRUNSWICK FAIRFIELD LLC	FREEPORT	ME	9,754
AGGREGATE RECYCLING CORP	ELIOT	ME	9,679
FOREVER 21 RETAIL INC	LOS ANGELES	CA	9,633
DEERE CREDIT INC & UNITARY AFFILIATES	MOLINE	IL	9,591
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	9,523
INSULSAFE TEXTILES INC	GREENE	ME	9,521
PRECISION MANUFACTURING SOLUTIONS INC	BIDDEFORD	ME	9,514
ENDODONTIC ASSOC PA	PORTLAND	ME	9,471
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	9,428
NIKE RETAIL SERVICES INC	BEAVERTON	OR	9,410

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NALCO COMPANY LLC	NAPERVILLE	IL	9,406
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	9,400
MAINELY TRUSSES	FAIRFIELD	ME	9,399
R A THOMAS LOGGING INC	GUILFORD	ME	9,397
MICHAELS STORES INC	IRVING	TX	9,384
BOOKS A MILLION INC	BIRMINGHAM	AL	9,383
MARLIN LEASING CORPORATION	MOUNT LAUREL	NJ	9,289
COACH INC	NEW YORK	NY	9,274
GOLDEN ANCHOR LLC	PORTSMOUTH	NH	9,262
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	9,257
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	9,231
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	9,203
REGAL ENTERTAINMENT GROUP AND S	KNOXVILLE	TN	9,105
ADAMAR-ASSOCIATES	LEWISTON	ME	9,074
QUINTEL IV LLC	PORTLAND	ME	9,074
AFFILIATED LABORATORY	BANGOR	ME	9,060
PALLET ONE OF MAINE INC	BARTOW	FL	8,977
ENEFCO USA INC	AUBURN	ME	8,965
JAD FRANCHISES	DURHAM	ME	8,961
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	8,920
YALE CORDAGE INC	SACO	ME	8,892
HIGHLANDS FUEL DELIVERY LLC	ST JOHN	NB	8,862
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	8,813
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	8,789
RED ROBIN INTERNATIONAL INC	GREENWOOD VILLAGE	CO	8,756
PRENTISS & CARLISLE CO INC	BANGOR	ME	8,730
SMITTYS CINEMA WINDHAM LLC	MERRIMAC	MA	8,718
CORINTH MARKET INC	CORINTH	ME	8,706
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,704
FEDERAL DISTRIBUTORS INC	LEWISTON	ME	8,642
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	8,631
CRI SIL LLC	BIDDEFORD	ME	8,597
LEWISTON OPERATIONS LLC	LEWISTON	ME	8,578
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	8,539
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	8,471
SABRE CORP	SOUTH CASCO	ME	8,467
DORR ALAN R	HERMON	ME	8,409
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	8,387
THE GAGE COMPANY	PORTLAND	ME	8,314
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	8,270
BLUE HILL PETROLEUM LLC	BLUE HILL	ME	8,269
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	8,116
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	8,103
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	8,096
GIFFORDS DAIRY INC	SKOWHEGAN	ME	8,093
J S MCCARTHY CO INC	AUGUSTA	ME	8,092
BAKER NEWMAN & NOYES	PORTLAND	ME	8,022
CARROLS LLC	SYRACUSE	NY	7,965
H C HAYNES INC	WINN	ME	7,857
SEA DOG VENTURES INC	KENNEBUNK	ME	7,803
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	7,790
TROYCO LLC	CARIBOU	ME	7,778
TCF NATIONAL BANK	WAYZATA	MN	7,762
THE VICKERY COMPANY, LLC	YARMOUTH	ME	7,740

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FIBER MATERIALS INC	INDEPENDENCE	OH	7,704
MOOSE ALLEY OPERATIONS LLC	RANGELEY	ME	7,693
SPCY LLC	FREEPORT	ME	7,677
TRC COMPANIES INC	WINDSOR	CT	7,672
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	7,647
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	7,617
THORNTON CONSTRUCTION INC	MILFORD	ME	7,476
JONES & VINING INC & SUBS	BROCKTON	MA	7,472
LUXOTTICA RETAIL NORTH AMERICA INC.	MASON	OH	7,471
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	7,402
OAK GROVE REALTY LLC	PORTLAND	ME	7,378
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	7,371
EATON CORPORATION	CLEVELAND	OH	7,369
APOTHECARY BY DESIGN COMPOUNDING	PORTLAND	ME	7,361
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	7,356
SAUNDERS MFG CO INC	READFIELD	ME	7,323
WOLF EYE ASSOCIATES PA	LEWISTON	ME	7,305
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	7,251
THOMAS LESLIE E	SCARBOROUGH	ME	7,228
CARRIER CHIPPING INC	SKOWHEGAN	ME	7,161
FABIAN OIL INC	OAKLAND	ME	7,095
NORTHEAST ORAL & MAXILLOFACIAL SURGERY ASSOC PA	BANGOR	ME	7,089
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	7,044
L P POIRIER & SON INC	LEWISTON	ME	7,036
SENIOR OPERATIONS LLC	BARTLETT	IL	7,009
BLUENOSE ENTERPRISES LLC	WEST JEFFERSON	OH	6,992
VESSEL SERVICES INC	PORTLAND	ME	6,968
ABC SUPPLY CO INC	BELOIT	WI	6,963
BEACON SALES CO INC	PEABODY	MA	6,935
EJ CARRIER INC	JACKMAN	ME	6,898
AUBURN MOTOR SALES	AUBURN	ME	6,872
VAN EASTLAND LLC	SOUTH PORTLAND	ME	6,859
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	6,858
LAWRENCE BROS INC	BANGOR	ME	6,830
THE CHILDREN'S PLACE INC	SECAUCUS	NJ	6,801
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,789
THOMASTON HOTEL LLC	FREEPORT	ME	6,760
COASTAL INDUSTRIAL	SACO	ME	6,725
D L GEARY BREWING CO INC	PORTLAND	ME	6,725
GIGUERE HOLDINGS INC	WESTBROOK	ME	6,712
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	6,634
BRUCE A MANZER INC	ANSON	ME	6,539
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	6,532
CARDTRONICS USA INC	HOUSTON	TX	6,486
BG RETAIL, LLC	SAINT LOUIS	MO	6,454
JOHNS MANVILLE	DENVER	CO	6,344
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	6,338
HORIZONS LIVING AND REHAB CENTER IN	BRUNSWICK	ME	6,321
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	6,226
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	6,145
MORNINGSTAR MARBLE & GRANITE INC	TOPSHAM	ME	6,109
COMMUNITY CREDIT UNION	LEWISTON	ME	6,104
FPM DONUT INC	AUBURN	ME	6,044
DOVER PROPERTIES LLC	YARMOUTH	ME	6,037



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THOS MOSER CABINET MAKERS INC	AUBURN	ME	6,032
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	6,023
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	5,998
RALPH LAUREN RETAIL INC	LYNDHURST	NJ	5,987
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	5,985
CSP MOBILE PRODUCTIONS LLC	SACO	ME	5,948
HARRASEEKET INN INC	FREEPORT	ME	5,928
CHEST MEDICINE ASSOCIATES PA	SOUTH PORTLAND	ME	5,923
COLLETTES DONUT SHOPPE	LEWISTON	ME	5,912
YORK FORD SALES	HOULTON	ME	5,908
CONTOUR360 CORP	CORNISH	ME	5,842
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	5,792
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	5,741
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	5,730
KATAHDIN TRUST CO	HOULTON	ME	5,677
SHWS LLC	FREEPORT	ME	5,658
BEGA INC	BANGOR	ME	5,578
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	5,509
ANZELC PAMELA A	PORTLAND	ME	5,486
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	5,453
FLINT ENTERPRISES INC	ROCKLAND	ME	5,449
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	5,444
A PLUS RENTAL	SCARBOROUGH	ME	5,423
KATAHDIN ANALYTICAL SERVICES INC	SCARBOROUGH	ME	5,407
JAKE BARBOUR INC	ROCKLAND	ME	5,407
HAROLD MACQUINN INC	ELLSWORTH	ME	5,361
MAINE MALL MOTORS	PORTLAND	ME	5,316
WOODLANDS SENIOR LIVING OF BREWER L	WATERVILLE	ME	5,312
T W PAVING INC	LEWISTON	ME	5,311
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	5,302
C M ALMY & SON INC	ARMONK	NY	5,275
TYLER TECHNOLOGIES INC	PLANO	TX	5,264
ELDUR CORP.	BANGOR	ME	5,250
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	5,238
WISCASSET DENTAL LLC	WISCASSET	ME	5,222
J M HOLLISTER LLC	NEW ALBANY	OH	5,209
LISBON DONUTS INC	LEWISTON	ME	5,188
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	5,138
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	5,130
WADLEIGH FOOD SERVICES INC	GORHAM	ME	5,116
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	5,107
STC NEW ENGLAND LLC	AUGUSTA	ME	5,053
SANFORD CAR WASH CENTERS INC	SANFORD	ME	5,050
SEAFAX INC & SUBS	PORTLAND	ME	5,010
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	5,004
PIERCE ATWOOD LLP	PORTLAND	ME	4,991
MAINELY TREES INC	STRONG	ME	4,987
IBM CREDIT LLC	SOUTHBURY	CT	4,924
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	4,904
LEADBRO LLC	BANGOR	ME	4,894
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	4,875
SEA DOG BREW PUB III LLC	PORTLAND	ME	4,863
HEARTLAND LEASING CORP OF MISSOURI	LAKEWOOD	CO	4,844
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,842

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DORKLAND TWO LLC	FREEPORT	ME	4,823
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	4,777
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	4,775
LAUNDRY BASKET INC	BANGOR	ME	4,774
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	SACO	ME	4,774
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	4,760
CROWS NEST RESTAURANT & EVENT CTR	PRESQUE ISLE	ME	4,755
BODY WORKS HEALTH & FITNESS CENTER	BIDDEFORD	ME	4,754
XANADU INC	MACHIAS	ME	4,751
MAINE RECYCLING CORP	LISBON FALLS	ME	4,739
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	4,737
YORK MANUFACTURING INC	SANFORD	ME	4,707
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	4,691
CAVENDISH AGRI SERVICES INC	PRESQUE ISLE	ME	4,678
R & M MARKET INC	HERMON	ME	4,641
WILLIAMS FARMS INC	NORTH ANSON	ME	4,618
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	4,608
RETINA CENTER OF MAINE LLC	PORTLAND	ME	4,607
RAND DENTISTRY	BREWER	ME	4,589
SUNGLASS HUT TRADING LLC	MASON	OH	4,583
WRIGHT-PIERCE	TOPSHAM	ME	4,582
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	4,564
CHIPOTLE MEXICAN GRILL OF COLORADO	DENVER	CO	4,545
JOKERS TWO INC	PORTLAND	ME	4,527
PETER THERIAULT JR INC	DANFORTH	ME	4,524
XEROX BUSINESS SERVICES LLC	DALLAS	TX	4,524
AUBURN MFG INC	MECHANIC FALLS	ME	4,516
UNO OF BANGOR INC	WEST ROXBURY	MA	4,501
MAINE & NOBLE LLC	BRUNSWICK	ME	4,498
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	4,475
OLDCASTLE PRECAST INC	ATLANTA	GA	4,441
BELL FARMS INC	LEWISTON	ME	4,429
HARRY H MELCHER & SONS INC	BINGHAM	ME	4,408
BLOW BROTHERS INC	OLD ORCHARD BEACH	ME	4,369
EMERSON CHEVROLET BUICK INC	AUBURN	ME	4,337
EDDIE BAUER LLC	BELLEVUE	WA	4,290
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	4,287
PELLETIER & PELLETIER	FORT KENT	ME	4,266
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	4,260
JAGGER BROTHERS INC	SPRINGVALE	ME	4,234
LAWRENCE E LEVY DMD PA	AUBURN	ME	4,176
BREWER FEDERAL CREDIT UNION	BREWER	ME	4,171
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	4,156
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	4,154
GUITAR CENTER STORES INC	WEST LAKE VILLAGE	CA	4,150
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	4,150
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	4,129
COUNTY YANKEE	HOULTON	ME	4,123
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	4,116
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	4,114
SACO BAY ORTHOPAEDIC & SPORTS	SACO	ME	4,114
LLOYD MERLE L	ANSON	ME	4,105
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	4,068
SAMS ITALIAN FOODS INC	LEWISTON	ME	4,051

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PAUL G WHITE TILE CO INC	PORTLAND	ME	4,049
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	4,011
WHITCO PROPERTIES INC	WESTBROOK	ME	4,002
BELFAST CO-OPERATIVE INC	BELFAST	ME	3,999
MAINE COMMERCIAL TIRE INC	HERMON	ME	3,991
CHAPMAN TRUCKING INC	AUBURN	ME	3,974
SYNERGENT	PORTLAND	ME	3,926
GORHAM HEALTH CARE INC	LEWISTON	ME	3,924
ENERCON TECHNOLOGIES	GRAY	ME	3,923
BUCK CONSTRUCTION CO INC	MAPLETON	ME	3,921
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	3,916
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	3,902
YEN CHANG CHEN DMD PA	AUBURN	ME	3,901
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	3,889
MMG INSURANCE CO	PRESQUE ISLE	ME	3,882
DAMARISCOTTA BANK & TRUST CO	DAMARISCOTTA	ME	3,846
OPTOMETRIC ASSOCIATES DRS BOURNAKEL& BEALE P A	LEWISTON	ME	3,839
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,823
GIVES CORP	ROSWELL	GA	3,820
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	3,817
COFFEE BY DESIGN INC	PORTLAND	ME	3,817
BRINKS INC	RICHMOND	VA	3,813
R F CHAMBERLAND INC	SAINT AGATHA	ME	3,798
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	3,781
S M R T INC	PORTLAND	ME	3,777
EAGLE INDUSTRIES INC	HOLLIS CENTER	ME	3,765
ALLAGASH BREWING CO INC	PORTLAND	ME	3,760
FAIRLAWN GOLF CLUB	POLAND	ME	3,739
PRECAST CONCRETE PRODUCTS OF ME INC	TOPSHAM	ME	3,736
FUNDY CONTRACTORS INC	CALAIS	ME	3,732
SOUTH PORT MARINE LLC	S PORTLAND	ME	3,721
TWO RIVERS FAMILY DENTISTRY PA	LISBON	ME	3,713
THE DRESS BARN INC & SUBS	MAHWAH	NJ	3,712
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	3,710
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,682
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	3,682
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	3,680
JOSEPHS FIRESIDE STEAKHOUSE	WATERVILLE	ME	3,676
GARY M POMEROY LOGGING INC	HERMON	ME	3,665
VALLEY MOTORS INC	FORT KENT	ME	3,649
HAMILTON MARINE INC	SEARSPORT	ME	3,646
CORNER STORE INC	DIXFIELD	ME	3,645
EASTWOOD CONTRACTORS INC	BREWER	ME	3,639
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	3,637
OTIS FEDERAL CREDIT UNION	JAY	ME	3,636
THOMPSON TRUCKING INC	LINCOLN	ME	3,621
PROSTHODONTICS ASSOCIATES PA	PORTLAND	ME	3,611
NATANIS GOLF COURSE	VASSALBORO	ME	3,608
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	3,600
MOIR FARMS LLC	WOODLAND	ME	3,582
BUILDER SERVICES GROUP INC	TAYLOR	MI	3,570
LARRYS TOUCHLESS CARWASH INC	SABATTUS	ME	3,559
HEBERT BROS	MADAWASKA	ME	3,554
HUGHES BROS INC	HAMPDEN	ME	3,513

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
COLUMBIA BRANDS USA LLC	PORTLAND	OR	3,508
HOYA OPTICAL LABS OF AMERICA INC	LEWISVILLE	TX	3,506
CROWN CREDIT COMPANY	NEW BREMEN	OH	3,487
AMS LLC	BATH	ME	3,460
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	3,457
GERARD POULIN & SONS INC	READFIELD	ME	3,431
WILSON STREAM REALTY INC	PORTLAND	ME	3,427
NEW ENGLAND CASTINGS LLC	STANDISH	ME	3,424
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	3,385
ROOPERS, INC	LEWISTON	ME	3,379
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	3,373
RENEWAL DENTAL PC	FALMOUTH	ME	3,363
HAROLD WARREN CONSTRUCTION CO	GARDINER	ME	3,363
VILLAGE CANDLE INC	WELLS	ME	3,362
NEOKRAFT SIGNS INC	LEWISTON	ME	3,316
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	3,310
FORBES SCOTT S	GLENBURN	ME	3,296
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	3,290
PACTIV LLC	LAKE FOREST	IL	3,290
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	3,287
CAM MFG INC	PRESQUE ISLE	ME	3,284
WESTBROOK OPERATIONS LLC	WESTBROOK	ME	3,284
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	3,254
LRI INC	LEWISTON	ME	3,244
M & B FARMS	WOODLAND	ME	3,244
SPENCER GIFTS LLC	SCHAUMBURG	IL	3,156
HARVEY INDUSTRIES INC	WALTHAM	MA	3,138
R H RENY INC	NEWCASTLE	ME	3,135
ENTERPRISE FOUNDRY INC.	LEWISTON	ME	3,106
FLEWELLING FREDERIC N	CROUSEVILLE	ME	3,074
IRC	LEWISTON	ME	3,070
PHOENIX WELDING	PORTLAND	ME	3,049
CARAVAN BEADS INC	PORTLAND	ME	3,048
JEAN PAUL BOUDREAU DMD LLC	SOUTH PORTLAND	ME	3,019
THORNDIKE & SONS INC	STRONG	ME	3,018
WALPOLE WOODWORKERS INC	WALPOLE	MA	3,016
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	3,005
BIG LOTS STORES INC	COLUMBUS	OH	3,003
PULLEN INVESTMENT GROUP LLC	BRUNSWICK	ME	2,998
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	2,995
RIVERRIDGE ASSOCIATES	PORTLAND	ME	2,995
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	2,989
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	2,986
A A MARINO INC	HOULTON	ME	2,964
XL GOLF	BREWER	ME	2,952
FACIAL & ORAL SURGERY ASSOCIATES PA	AUGUSTA	ME	2,934
COUNTRY VILLAGE ESTATES LLC	MADAWASKA	ME	2,912
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	2,904
BRADFORD GENERAL STORE INC	BRADFORD	ME	2,899
WINGFOOT COMMERCIAL TIRE SYSTEMS	FORT SMITH	AR	2,886
MOOSE CROSSING GARDEN CENTER INC	WALDOBORO	ME	2,872
ISLAND BREWING, LLC	WINTHROP	ME	2,848
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	2,848
CARIBOU EYECARE PA	CARIBOU	ME	2,830

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
CELLARDOOR WINERY INC	LINCOLNVILLE	ME	2,825
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,818
SANDY RIVER II	PORTLAND	ME	2,809
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	2,797
DISCOUNT BEVERAGE & REDEMPTION CENTER	PORTLAND	ME	2,782
CENTER FOR ADVANCED DENTISTRY PC	AUBURN	ME	2,775
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,754
FEBVIR INC	MADISON	ME	2,748
LOGLAND FOREST PRODUCTS	NORRIDGEWOCK	ME	2,745
J'MIRAL U.S.	MADAWASKA	ME	2,737
BB&T EQUIPMENT FINANCE CORPORATION	WINSTON SALEM	NC	2,734
BOULAY LLC	LEWISTON	ME	2,729
R A MOORE CONSTRUCTION INC	WINDHAM	ME	2,701
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	2,692
PARKER LUMBER CO	BRADFORD	ME	2,683
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,672
THIVIERGE RANDAL J	WEST ROCKPORT	ME	2,663
BUILD A BEAR WORKSHOP INC	SAINT LOUIS	MO	2,653
DUKE INC	BRUNSWICK	ME	2,637
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	2,630
BURDEN JEREMY H	FREEPORT	ME	2,629
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	2,603
HOMETOWN VETERINARY CARE PC	FAIRFIELD	ME	2,598
EDEN STREET TRUST PARTNERSHIP	PORTSMOUTH	NH	2,598
PFC LOGGING INC	DANFORTH	ME	2,590
TOTAL RENAL CARE INC	TACOMA	WA	2,574
BEAULIEU ROGER	SABATTUS	ME	2,573
UNION STREET ATHLETICS	BANGOR	ME	2,572
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	2,556
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	2,533
IMAGE INC	POLAND	ME	2,530
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	2,524
RYNEL INC	WISCASSET	ME	2,524
WILL'S SHOP N SAVE	GLEBURN	ME	2,518
OPTOS INC	MARLBOROUGH	MA	2,499
SCHEMENGEES INC	LEWISTON	ME	2,497
BETTER BURGER INC	PORTLAND	ME	2,490
SIMARD & SONS INC	LEWISTON	ME	2,488
CAPRICORN PRODUCTS LLC	PORTLAND	ME	2,458
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	2,458
DSW SHOE WAREHOUSE INC	COLUMBUS	OH	2,457
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	2,420
OTTO FOOD SERVICES INC	SOUTH PORTLAND	ME	2,394
BANGOR LETTER SHOP INC	BANGOR	ME	2,374
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,373
DIALYSIS CLINIC INC	NASHVILLE	TN	2,372
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	2,337
KEMPTON TOBEY & SON INC	PALERMO	ME	2,328
HIL TECHNOLOGY INC	PORTLAND	ME	2,324
BURRELLESLUCE LLC	FLORHAM PARK	NJ	2,313
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	2,310
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	2,285
WILLOW RUN DENTAL ASSOCIATION PA	AUBURN	ME	2,283
CYR POTATO CORP	MADAWASKA	ME	2,278

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MULLIGANS ENTERPRISES LLC	MANCHESTER	ME	2,277
SEA ASIAN BISTRO INC	LEWISTON	ME	2,275
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,273
MERRILL LYNCH-PIERCE-FENNER & SMITH	CHARLOTTE	NC	2,262
ZALE DELAWARE INC	SAN DIMAS	CA	2,232
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	2,228
WHITE OAK INC	SAINT FRANCIS	ME	2,228
WORLD KITCHEN LLC	ROSEMONT	IL	2,227
FRED T LLC	NEW GLOUCESTER	ME	2,199
PARISI INC	LEWISTON	ME	2,188
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	2,175
PINE TREE VETERINARY HOSPITAL INC	AUGUSTA	ME	2,167
COASTAL SHORES INC	BRUNSWICK	ME	2,162
ADIDAS AMERICA INC	INDIANAPOLIS	IN	2,162
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	2,152
PAPE SUBARU INC	SOUTH PORTLAND	ME	2,148
UBS FINANCIAL SERVICES INC	WEEHAWKEN	NJ	2,136
RM SP LLC	CAPE ELIZABETH	ME	2,128
ENVIROMAT LLC	PORTLAND	ME	2,102
MEMIC SERVICES INC	PORTLAND	ME	2,100
ANIMAL HOSPITAL OF WATERVILLE PA	WATERVILLE	ME	2,100
SNIDER T & REMLEY J PTNRS	WINCHESTER	MA	2,098
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	2,097
HOSPSERV INC	WALES	ME	2,088
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	2,085
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	2,084
COSMETIC & GENERAL DENTISTRY	WINTHROP	ME	2,079
ACADIA TRUST NA	PORTLAND	ME	2,078
SOMATEX INC	PITTSFIELD	ME	2,076
LABRIE FARMS LLC	SAINT AGATHA	ME	2,072
KENNEBEC VALLEY DENTAL COALITION	WATERVILLE	ME	2,049
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	2,031
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	2,030
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	2,027
WINDWARD GARDENS LLC	CAMDEN	ME	2,017
HOMEGOODS INC	FRAMINGHAM	MA	2,013
BABINEAU LOGGING	WEST ENFIELD	ME	2,013
W W GRAINGER INC & SUBS	LAKE FOREST	IL	2,001
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	2,001
BELFAST OPERATIONS LLC	BELFAST	ME	1,991
D J CAMPBELL INC	DANFORTH	ME	1,990
D C FARMS INC	MAPLETON	ME	1,968
MORRELL DANA	CARIBOU	ME	1,965
C P TECHNOLOGIES INC	SACO	ME	1,963
MGT LOGGING INC	SAINT FRANCIS	ME	1,955
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	1,952
ORONO OPERATIONS LLC	ORONO	ME	1,952
JJ MYERS LLC	BREWER	ME	1,952
HARTFORD INC	LEWISTON	ME	1,938
NORTRAX INC	GLENBURN	ME	1,932
HF ENTERPRISES INC	BATH	ME	1,932
RUDMAN & WINCHELL, LLC	BANGOR	ME	1,926
MAINE BASKETBALL LLC	PORTLAND	ME	1,926
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	1,926

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
FRENCH LOGGING INC	MADISON	ME	1,926
WEST MARINE PRODUCTS	WATSONVILLE	CA	1,921
MICHAEL'S POOL 'N PATIO INC	LEWISTON	ME	1,917
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	1,916
E J JALBERT INC	FORT KENT	ME	1,907
KP MANAGEMENT INC	LEWISTON	ME	1,892
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	1,888
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,887
PITNEY BOWES INC	SHELTON	CT	1,885
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	1,878
REGIS CORP	MINNEAPOLIS	MN	1,870
MAINE STANDARDS COMPANY LLC	CUMBERLAND FORESIDE	ME	1,856
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	1,854
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	1,850
S & J CONTRACTORS INC	LEWISTON	ME	1,850
ROBINSON LUMBER CO	FORT KENT	ME	1,840
COLLETES MONUMENTS INC	LEWISTON	ME	1,825
VOISINE BROS INC	FORT KENT MILLS	ME	1,824
HENNESSEY JR EDWARD L	MACHIAS	ME	1,822
WING LI LUNG INC	PRESQUE ISLE	ME	1,794
J T PROPERTIES	LINCOLN	ME	1,785
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,778
2628-6013 QUEBEC INC	ST GEORGES BEAUCE	QC	1,772
WILLARD C DOYEN & SONS	MAPLETON	ME	1,766
CLOSE ENTERPRISES INC	PORTLAND	ME	1,766
ELSMERE LLC	S PORTLAND	ME	1,752
BLAIS GREENHOUSE INC	LEWISTON	ME	1,749
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	1,747
GE EQUIPMENT MIDTICKET LLC SER 2012	FORT MYERS	FL	1,745
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	1,741
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	1,736
SEYWERD MARJAN S	MANCHESTER	ME	1,734
MIDWEST RUN INC	SKOWHEGAN	ME	1,730
FRIGON DENNIS W	ROCKWOOD	ME	1,728
SAM'S EAST INC	BENTONVILLE	AR	1,722
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,718
EDMOND ROY & SONS INC	JACKMAN	ME	1,716
TRUE NORTH HOLDINGS LLC	AUBURN	ME	1,695
J WESTON WALCH PUBLISHER	PORTLAND	ME	1,692
GRANT'S BAKERY INC	LEWISTON	ME	1,689
GRID IRON INC	MINOT	ME	1,679
FARRIN BROS & SMITH INC	PITTSFIELD	ME	1,664
STILLWATER SOFT SERVE	OLD TOWN	ME	1,663
LEE CREDIT EXPRESS INC	AUBURN	ME	1,655
ROLLER RINK INC	PORTLAND	ME	1,651
THORNDIKE ROBERT A	PHILLIPS	ME	1,639
VAN SYCKLE INC	BANGOR	ME	1,637
MAINE SHELLFISH CO INC	ELLSWORTH	ME	1,630
S E C INC	ROCKLAND	ME	1,626
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	1,624
SODEXHO AMERICA LLC	BUFFALO	NY	1,618
PORTS AMERICA MAINE INC	CHANDLER	AZ	1,617
JSI STORE FIXTURES ACQUISITIONS COR	MILO	ME	1,617
AUBURN SELF STORAGE LLC	CAPE ELIZABETH	ME	1,605

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
PINE POINT REALTY INC	PORTLAND	ME	1,596
GORGEOUS GELATO LLC	PORTLAND	ME	1,593
AFFILIATED MATERIAL SERVICES	BANGOR	ME	1,591
CAPPZA INC	WATERVILLE	ME	1,582
FOSTER COLOR LAB INC.	HAMPDEN	ME	1,580
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	1,575
MAURICES INC	NEW YORK	NY	1,571
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,570
CNA TRUCKING INC	FORT KENT MILLS	ME	1,566
J S L INVESTMENTS LLC	PORTLAND	ME	1,560
ONEMAIN FINANCIAL INC	TAMPA	FL	1,557
TRIMEN ENTERPRISES INC	AUBURN	ME	1,554
D C HOLDINGS INC	BRUNSWICK	ME	1,543
MOUNTAIN MACHINE WORKS	AUBURN	ME	1,542
CONNOR MANAGEMENT LLC	LEWISTON	ME	1,537
GACK INC	AUBURN	ME	1,530
ROCKPORT MARINE INC	ROCKPORT	ME	1,530
SPANKY'S PIZZA INC	UNITY	ME	1,526
LIGHTHOUSE RADIO NETWORK INC	BANGOR	ME	1,522
HEUTZ COMMERCIAL ENTERPRISES INC	LEWISTON	ME	1,518
SWAMP BUCK RESTAURANT & LOUNGE	FORT KENT	ME	1,516
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,509
CENTRAL MAINE DRYWALL INC	MANCHESTER	ME	1,504
THINGS REMEMBERED INC	HIGHLAND HEIGHTS	OH	1,496
M DAIGLE & SONS LOGGING INC	FORT KENT	ME	1,495
ROUSSELL LOGGING INC	MADAWASKA	ME	1,490
SCARBOROUGH ANIMAL HOSPITAL PA	SCARBOROUGH	ME	1,490
K & P RESTAURANT INC	ROCKPORT	ME	1,486
BARD EXCAVATION INC	LISBON FALLS	ME	1,476
JACQUES ANDREW P	BINGHAM	ME	1,475
CONNECTED CREDIT UNION	AUGUSTA	ME	1,471
KLEINSCHMIDT ASSO	PITTSFIELD	ME	1,469
BRANN & ISAACSON LLP	LEWISTON	ME	1,467
LITTLE RIVER VETERINARY HOSPITAL	NORTHPORT	ME	1,462
CHAMBERLAND JAMES M	SAINT AGATHA	ME	1,461
CASELLA RECYCLING LLC	RUTLAND	VT	1,461
SELECT PHYSICAL THERAPY HOLDINGS IN	MECHANICSBURG	PA	1,461
AMOS P LAWRENCE AP LAWRENCE & DAUGHTER	SAINT ALBANS	ME	1,460
EDDINGTON MARKET INC	EDDINGTON	ME	1,458
B & R ENERPRISES INC	LEWISTON	ME	1,454
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	1,451
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	1,446
CARROLLS LLC	ATLANTA	GA	1,441
STEVEN M LORD PA	HAMPDEN	ME	1,436
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,433
STAAR PROPERTIES LLC	ORONO	ME	1,431
FRG INC	TOPSHAM	ME	1,426
M DRUG LLC	BANGOR	ME	1,421
MORRIS LOGGING INC	FORT KENT	ME	1,416
MORINS MACHINE SHOP INC	LEWISTON	ME	1,400
NADEAU LOGGING INC	FORT KENT	ME	1,390
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	1,384
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	1,383
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,380



<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	1,375
MCCANN FABRICATION	NEW GLOUCESTER	ME	1,366
ITALIAN EXPRESS INC	LEWISTON	ME	1,363
COLE WHITNEY FORD INC	LINCOLN	ME	1,358
SEACOAST SCAFFOLD & EQUIPMENT CORP	S PORTLAND	ME	1,358
DUN ROAMIN TREE FARM LLC	LEWISTON	ME	1,357
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,356
PELLETIER FORD INC	FORT KENT	ME	1,354
VALLEY FUEL STOP LLC	MADAWASKA	ME	1,347
LE G CORPORATION	WINSLOW	ME	1,345
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,345
DAIGLE LUCIEN J	FORT KENT	ME	1,337
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	1,334
PIENANA INC	PRESQUE ISLE	ME	1,317
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	1,314
LANK MACHINING CO LLC	SACO	ME	1,310
HIGGINS JR PHILIP W	ROCKPORT	ME	1,308
KLM FREEPORT	OLD TOWN	ME	1,308
DAVIS ROCKWELL F	FALMOUTH	ME	1,307
JELLISON FITNESS	S PORTLAND	ME	1,295
COMPUTECH INC	LEWISTON	ME	1,284
KMA INC	TURNER	ME	1,280
BERCE POTATO CO INC	SAINT AGATHA	ME	1,275
OAKLEY SALES CORP	FOOTHILL RANCH	CA	1,274
THE MONTALVO CORPORATION	GORHAM	ME	1,273
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	1,271
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,271
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	1,267
WHEN PIGS FLY INC	YORK	ME	1,257
JETBLUE AIRWAYS CORPORATION	LONG ISLAND CITY	NY	1,257
OLD ORCHARD BEACH FAMILY DENTISTRY	OLD ORCHARD BEACH	ME	1,257
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,256
C W HAYDEN CO INC	AUBURN	ME	1,255
HAMMOND CLIFTON K	BELGRADE	ME	1,255
ALBIN, RANDALL & BENNETT	PORTLAND	ME	1,251
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,248
MAINE PROSTHODONTICS PA	PORTLAND	ME	1,244
EPF&R LLC	WATERVILLE	ME	1,241
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	1,234
ELM TREE LLC	HOULTON	ME	1,231
SCHWARTZBERG GARY D	WATERVILLE	ME	1,231
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,208
UNDER ARMOUR RETAIL OF MAINE LLC	BALTIMORE	MD	1,206
GARD INNS	FREEPORT	ME	1,198
H M PAYSON & CO	PORTLAND	ME	1,198
FUEL INC	LEWISTON	ME	1,196
MCC ACQUISITION LLC	LEWISTON	ME	1,196
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	1,193
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	1,187
DUCAS LOGGING INC	WALLAGRASS	ME	1,179
A & A MANAGEMENT GROUP INC	PERU	ME	1,179
S & M ENTERPRISES INC	ALLAGASH	ME	1,173
TURFS SPORTS PUB INC	PORTLAND	ME	1,159
MILO MARKET INC	MILO	ME	1,158

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WDQ INC	BELFAST	ME	1,156
MAINE VEIN CENTER ASSOCIATES LLC	FALMOUTH	ME	1,156
THE BODY ARCHITECT	PORTLAND	ME	1,155
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	1,155
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	1,154
FAST BREAKS INC	LEWISTON	ME	1,153
PET LLC	YARMOUTH	ME	1,148
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,146
HARRIS WILLIAM W	DAYTON	ME	1,146
CAMDEN OPERATIONS LLC	CAMDEN	ME	1,146
TWIN CITY SHEET METAL, INC.	BANGOR	ME	1,140
SMITH CARL W	MAPLETON	ME	1,140
BROWNE BOYS INC	VASSALBORO	ME	1,138
BROWN STEPHEN W	CLINTON	ME	1,133
DOWN EAST EMULSIONS LLC	BANGOR	ME	1,132
GISELE LLC	LEWISTON	ME	1,131
BISSON'S PAINTING + CARPENTRY INC	LEWISTON	ME	1,119
WINDEROSA MANUFACTURING & DIST	PERU	ME	1,117
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,113
SYL-VER LOGGING INC	ALLAGASH	ME	1,111
KINNEY KENNETH M	SEARSPORT	ME	1,110
THRIFTY CAR MART INC	LEWISTON	ME	1,103
HANNDSON ICE CREAM	BANGOR	ME	1,098
SUN CITY TANNING INC	YARMOUTH	ME	1,097
ARTFORMS	BRUNSWICK	ME	1,096
GUSTAFSON CRAIG S	NEW SWEDEN	ME	1,094
SITEWERX	KENDUSKEAG	ME	1,093
CR TANDBERG INC	WINDHAM	ME	1,093
MTC ALBION MANUFACTURING	WINSLOW	ME	1,091
JOKAST INC	BRUNSWICK	ME	1,079
RIVALRIES LLC	PORTLAND	ME	1,076
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,068
J A & R FARMS	SAINT FRANCIS	ME	1,064
PCS PERFORMANCE LLC	GRAY	ME	1,063
SL UNO PORTLAND INC	WEST ROXBURY	MA	1,061
MIDCOAST ENDODONTICS PA	ROCKPORT	ME	1,059
XPO LOGISTICS FREIGHT INC	PORTLAND	OR	1,058
KING NEPTUNE INC	WINSLOW	ME	1,057
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,048
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	1,040
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	1,035
ACADIA INSURANCE CO	WESTBROOK	ME	1,033
D & D SPECIALTIES INC	ST AGATHA	ME	1,031
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	1,030
GOODWINS ACQUISITION LLC	OXFORD	ME	1,030
ROOSTER BROTHER INC	ELLSWORTH	ME	1,026
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	1,024
HALLOWELL BREWING CO	HALLOWELL	ME	1,024
B & B INC	WATERVILLE	ME	1,020
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	1,017
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	1,016
NADEAU ORTHODONTICS PA	KENNEBUNKPORT	ME	1,015
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,012
MEADER LENNY R	NEW SHARON	ME	1,004

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
WOODMANS LLC	ORONO	ME	1,002
M J OUELLETTE & DAUGHTERS INC	CARIBOU	ME	1,000
SODEXO OPERATIONS LLC	BUFFALO	NY	996
DESJARDINS JEREMY L	WALLAGRASS	ME	992
NORMAN HANSON & DETROY	PORTLAND	ME	986
RENTOWN INC	HOULTON	ME	985
LANE KEVIN J	CORINNA	ME	980
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	975
CARIBOU COUNTRY CLUB	CARIBOU	ME	973
MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN	ME	952
CIANBRO CORPORATION	PITTSFIELD	ME	948
EHRLNBACH COLLINS INC	WESTBROOK	ME	948
BMW OF NORTH AMERICA LLC	WESTWOOD	NJ	944
HATHAWAY MILL MT LLC	DURHAM	NC	939
N H BRAGG & SONS	BANGOR	ME	933
COTE JEFF L	BOWDOIN	ME	929
G L B CONSTRUCTION	WESTBROOK	ME	929
ANCO INC	WATERVILLE	ME	927
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	925
FORT KENT GOLF CLUB	FORT KENT	ME	924
SHOE SHOW INC	CONCORD	NC	923
CAMERON TIRE & SERV CO INC	AUBURN	ME	920
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	919
RAINBOW BICYCLE & FITNESS INC	LEWISTON	ME	915
AETNA LIFE INSURANCE CO	HARTFORD	CT	913
WSC INC	FORT FAIRFIELD	ME	905
TNT ROAD COMPANY INC	FORT KENT	ME	891
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	886
PINE HILL SERVICE INC	ORRINGTON	ME	885
MAINE DISTRIBUTORS	BANGOR	ME	884
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	882
K & D MILLWORKS INC	WINDHAM	ME	876
CHIEFS LLC	LEWISTON	ME	866
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	866
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	865
DD LOGGING INC	FORT KENT	ME	864
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	862
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	859
THE WATERWORKS INC	BANGOR	ME	846
PEAK PROPERTIES LLC	SACO	ME	843
CAMDEN PRINTING INC	ROCKPORT	ME	841
EASTERN CLEANING SERVICE	SCARBOROUGH	ME	836
CELLARS OF MAINE	SOUTH CASCO	ME	836
SJ MAINE FOOD INC	NEW YORK	NY	835
ANN M BABBITT MD PA	SOUTH PORTLAND	ME	833
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	830
MAINE COAST EYE CARE	ROCKPORT	ME	825
MADAWASKA PHARMACY LLC	MADAWASKA	ME	821
WOO HOO INC	WATERVILLE	ME	819
SHIRETOWN INVESTMENTS	PRESQUE ISLE	ME	813
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	812
G R LOGGING LLC	HAMLIN	ME	806
MONAGHAN LEAHY LLP	PORTLAND	ME	805
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	801

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MERIT OF MAINE INC	LEWISTON	ME	800
MICHELE SHEMS DMD PA	FALMOUTH	ME	798
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	798
EASTERN MAINE EYE ASSOCIATES PA	BANGOR	ME	789
SEMICONDUCTOR OF ME FCU	SOUTH PORTLAND	ME	780
LANDEEN MICHAEL I	NEW SWEDEN	ME	762
C A PELKEY FUELS INC	GLENBURN	ME	761
MED OPERATIONS INC	LEWISTON	ME	757
BERMAN & SIMMONS PA	LEWISTON	ME	756
MICRO TECHNOLOGIES INC	RICHMOND	ME	754
FELCH & COMPANY LLC	CARIBOU	ME	734
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	733
GRONDIN LAURENT N	SABATTUS	ME	727
EYE CARE & EYEWEAR CENTER OF MAINE	WESTBROOK	ME	726
CAMDEN HILLS DENTAL CARE LLC	ROCKPORT	ME	724
RSR LLC	FALMOUTH	ME	721
MORIN MARCEL	SAINT DAVID	ME	718
MACOMBER INC	PORTLAND	ME	708
ELCO PRECISION MACHINE	LEWISTON	ME	706
THERIAULT BOYS INC	FORT KENT MILLS	ME	702
B & B EMBROIDERY INC	SIDNEY	ME	700
DUPONT GERALD R	NEW GLOUCESTER	ME	700
CALSON 1	WATERVILLE	ME	696
PORTLAND AIR FREIGHT INC	SCARBOROUGH	ME	693
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	688
MALONEY ALBERT I	WALDOBORO	ME	685
GREENLEAF COMPACTION INC	PHOENIX	AZ	684
SWEET SENSATIONS	ROCKPORT	ME	681
NICKERSON AUTO SALES INC	WEST FARMINGTON	ME	681
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	680
SILVER MAPLE FARMS INC	ALBION	ME	675
EASTERN FIRE PROTECTION CO	AUBURN	ME	672
OUELLETTE & ASSOC PA	LEWISTON	ME	670
ROLANDS DRYWALL INC	LEWISTON	ME	662
MAINE MASONRY CO INC	SCARBOROUGH	ME	661
AFFILIATED HEALTHCARE MANAGEMENT	BREWER	ME	658
BEDFORD RAYMOND P	MERCER	ME	655
BEAUREGARD JULIEN	MADAWASKA	ME	648
LE CLUB PASSETEMPS INC	LEWISTON	ME	647
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	644
CHOPPER ONE INC	EAGLE LAKE	ME	640
ULYSSES ENTERPRISES LLC	LEWISTON	ME	640
HARVEST MOON LLC	ORONO	ME	629
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	627
STANDARD WATERPROOFING INC	WATERVILLE	ME	626
BULICK PAUL M	WEST BOWDOIN	ME	618
741-747 MAIN ST LEWISTON ASSOC LLC	LEWISTON	ME	616
CROCKETT BRUCE R	FARMINGDALE	ME	615
MILLER ROY S	MOUNT DESERT	ME	613
CUNNINGHAM WAYNE	WALDOBORO	ME	613
B & B PAVING INC	HERMON	ME	603
DRILLEN ENTERPRISES INC	LEWISTON	ME	601
ALL CREATURES VETERINARY HOSPITAL, INC.	ROCKPORT	ME	599
LYNOX, INC.	PRESQUE ISLE	ME	597

Business Name	City/Town	State	Refund
COASTAL RETAIL CORP	PRINCETON	ME	597
JOSEPHS INC	PORTLAND	ME	596
ROCKPORT AUTOMOTIVE INC	ROCKPORT	ME	596
NORTHERN DOOR INN INC	FORT KENT	ME	590
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	580
HELI MODIFIED INC	CORNISH	ME	576
THE FINISH LINE INC	INDIANAPOLIS	IN	573
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	570
TURNER BRADLEY B	WASHBURN	ME	570
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	570
THE GROUNDS CREW LLC	FALMOUTH	ME	563
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	563
STEWART TERRACE LLC	FREEPORT	ME	562
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	560
GOLDBERG MICHAEL P	ORONO	ME	559
BLAKE MICHAEL A	DEXTER	ME	556
GREELEYS GARAGE INC	AUBURN	ME	553
LANDEEN SHELDON A	NEW SWEDEN	ME	553
J F LIQUIDATING CO	CARIBOU	ME	550
ENTRUST INC	WINDHAM	ME	547
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	545
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	542
GE EQUIP MIDTICKET LLC 2009 1	CHICAGO	IL	538
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	536
FROST'S MOBIL SERVICE	PITTSFIELD	ME	533
FROST MICHAEL A	CUMBERLAND	ME	528
HERRICKS GARAGE INC	ROCKPORT	ME	526
SIEMENS HEALTHCARE DIAGNOSTICS LLC	DOWNERS GROVE	IL	525
NEW ELM FARM LLC	FREEPORT	ME	524
M & M SERVICE STATION	FORT KENT	ME	524
FERNLEAF BAKERY LLC	SACO	ME	523
BELL CHIROPRACTIC PC	HOULTON	ME	521
HILLSIDE TERRACE OF HALLOWELL LLC	WATERVILLE	ME	520
CAPE VETERINARY PROPERTIES LLC	SOUTH PORTLAND	ME	519
B & B FAMILY ENTERPRISES INC	WATERBORO	ME	514
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	513
LANDRY & SONS ACOUSTICS INC	LEWISTON	ME	510
SHREE KRISHNA LLC	BRUNSWICK	ME	509
MAINE STREET GRAPHICS INC	BRIDGTON	ME	506
COBBOSSEE COLONY GOLF COURSE INC	MONMOUTH	ME	505
CARON'S LAWN & PROPERTY MAINTENANCE, INC	PRESQUE ISLE	ME	503
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	500
MID MAINE CPL LLC	AUBURN	ME	498
SITES LUKE J	ATHENS	ME	494
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	491
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	487
GOLDWORKS INC	AUBURN	ME	486
PENOBSCOT CLEANING SERVICES INC	BREWER	ME	480
IDEXX DISTRIBUTION INC	WESTBROOK	ME	477
GREGOIRE REBECCA A	WELLS	ME	477
MCTEAGUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	476
DARLING INDUSTRIAL GROUP INC	WELLS	ME	472
MORIN FORESTRY INC	FORT KENT	ME	469
ALBUS BUSINESS GROUP	PORTLAND	ME	469

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
MAPLE GROVE NURSING HOME INC	HOULTON	ME	468
MOUNTAIN VALLEY BROADCASTING INC	AUBURN	ME	467
ADVANCED TECHNICAL EQUIPMENT INC	NORTH YARMOUTH	ME	466
GOSSELIN & DUBORD P.A.	LEWISTON	ME	462
PINE HILL LLC	ROCKWALL	TX	461
QUARTERDECK INC	CAMDEN	ME	460
LAKES REGION DENTAL CENTER LLC	OAKLAND	ME	457
IBM CORP	DURHAM	NC	454
PO' BOYS & PICKLES LLC	FALMOUTH	ME	448
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	446
HALES LAWN CARE INC	YORK	ME	443
WASTE MANAGEMENT OF NH	ROCHESTER	NH	443
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	438
BUGGY BROOK FARM	FORT KENT	ME	432
BOURGOIN RANDOLPH B	MILLINOCKET	ME	432
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	430
R M DAVIS INC	PORTLAND	ME	429
GOLDEN LI'S INC	MADAWASKA	ME	427
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	423
ROCKPORT FAMILY CHIROPRACTIC	ROCKPORT	ME	418
HARDY WOLF & DOWNING PA	LEWISTON	ME	416
DONALD J. & RACHEL C. PARADIS PTNRS	WINSLOW	ME	415
KNOX BROS INC	BELFAST	ME	410
ST JOHN VALLEY PHARMACY LLC	FORT KENT	ME	407
JEROLDS LANDSCAPING INC	ORRS ISLAND	ME	406
FRENCHMAN'S BAY ASSOC	PORTSMOUTH	NH	404
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	400
BOULOS COMPANY THE	PORTLAND	ME	398
JOHNSTONE CARLTON D	CAMDEN	ME	397
PELLETIER DAVID P	FORT KENT	ME	397
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	397
ROWE DONALD L	WINSLOW	ME	391
WING XING SHENG INC	HOULTON	ME	390
MILLIARD CONSTRUCTION CO INC	WELLS	ME	388
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	387
CHASE VAUGHN L	MAPLETON	ME	380
NU-TEK INC	PRESQUE ISLE	ME	378
DAVIS LANDSCAPE CO INC	LISBON	ME	369
ATLANTIC GREAT DANE INC	S PORTLAND	ME	367
WILKINSON TERRY E	GRAY	ME	367
COUNTRY HOME CORP	AUBURN	ME	365
MAPLE HILL FARM INC	HALLOWELL	ME	365
PARLIN RACHEL L	BATH	ME	364
WEBB RIVER SUPPLY	DIXFIELD	ME	363
DOWNEAST CENTER FOR RESTORATIVE DEN	KITTERY	ME	363
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	362
ROYS BURGERS INC	AUBURN	ME	362
M JOHN & COMPANY	SOUTH PORTLAND	ME	361
RIOUX COREY	FORT KENT	ME	356
POIRIER TIMOTHY M	WINSLOW	ME	353
JEAN MORIN INC	FORT KENT	ME	351
BEVAN MARY E	CAMDEN	ME	347
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	341
PAGE PAUL H	SOUTH CHINA	ME	340

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
LES ENTREPRISES FORESTIERES ETCHEMIN LTEE	LAC ETCHEMIN	QC	336
MID MAINE MARINE INC	OAKLAND	ME	332
HERMON FAMILY RESTAURANT	HERMON	ME	331
M W EDUCATIONAL SERVICES INC	SOUTH PORTLAND	ME	330
SOUTHERN MAINE PHYSICAL THERAPY PA	S PORTLAND	ME	321
PORT ROBINSON ENTERPRISES LLC	HOULTON	ME	320
ROUSSEAU MANAGEMENT INC	BRUNSWICK	ME	316
MELANSON CONSTRUCTION INC	LEWISTON	ME	316
JACKMAN EQUIPMENT INC	JACKMAN	ME	316
STAINED GLASS EXPRESS	MANCHESTER	ME	315
SCHOONER BAY LODGING INC	ROCKPORT	ME	314
BENSON JOYCE	TROY	ME	313
TOWER CONTROL INC	BELFAST	ME	309
GUIMOND JR ALBERT	FORT KENT	ME	304
L BLANCHETTE AND SONS INC	LEWISTON	ME	302
COWPERTHWAIT NEIL F	HOULTON	ME	302
GEORGE T QUIGLEY & SON	FORT KENT	ME	299
THOMAS J ANDERSON DMD PA	HOULTON	ME	299
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	299
UP NORTH TIMBERLANDS LP	FORT KENT MILLS	ME	292
TIMOTHY RIOUX OD PA	FORT KENT	ME	290
SNELL FAMILY FARM INC	BAR MILLS	ME	286
ALL PLAY LLC	LINCOLNVILLE	ME	285
NICHOLS RESTAURANT GROUP LTD	RUMFORD	ME	285
FREEMAN TANYA J	WELLS	ME	282
FREEMAN SR GARY W	WELLS	ME	282
CORINNA NEWPORT AGENCIES	NEWPORT	ME	279
MATH COPPER LLC	WINDHAM	ME	277
COUSINS LEWIS E	CARIBOU	ME	277
E A BUSCHMANN INC	LEWISTON	ME	276
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	276
SIMPLEXGRINNELL LP	BOCA RATON	FL	275
ES III INC	BATH	ME	271
GRONDINS AUTO BODY	JAY	ME	268
G V LOGGING INC	FORT KENT	ME	268
CATS ON CALL INC	SCARBOROUGH	ME	266
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	265
ROY T. INC	ST JOHN PLT	ME	259
BOUCHER JOHN R	FORT KENT	ME	259
PELLETIER FLORIST	FORT KENT	ME	258
PELLETIER KENNETH	SAINT DAVID	ME	258
A Z TECHNICAL INC	CLINTON	ME	256
PENOBSCO HOCKEY LLC	BREWER	ME	255
HARRY E NASON INC	AUBURN	ME	251
OLDE MILL ASSOCIATES, LLC	LEWISTON	ME	251
DOWNEAST REHABILITATION ASSOCIATES,PA	ROCKPORT	ME	249
YANKEE CLIPPER PET GROOMING INC	ROCKPORT	ME	249
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	248
MOORE MARIANNE	CALAIS	ME	240
WAGON MASTERS INC	SCARBOROUGH	ME	240
SBA PA	AUBURN	ME	239
EMERY A SANTERRE DVM PA	WELLS	ME	239
G B & D FARMS	ST JOHN PLT	ME	233
DANIEL D CHASSE DC PA	FORT KENT	ME	232

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
KINNEY IVA E	SEARSPORT	ME	229
BUILDINGS ETCETERA INC	HOULTON	ME	228
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	228
D PLOURDE LOGGING INC	FORT KENT	ME	227
SPIVEY ROBERT M	BRUNSWICK	ME	226
JUST FRAMING INC	BATH	ME	224
DUBOIS CODY J	FORT KENT	ME	221
MACCOOLE JEFFREY H	ROCKPORT	ME	218
HEALTHCARE EQUIPMENT FUNDING LLC	CHICAGO	IL	218
CANON SOLUTIONS AMERICA INC	BURLINGTON	NJ	217
LEFT BANK BOOKS	BELFAST	ME	216
NORTH RIDGE SERVICES	FORT KENT	ME	216
GAMACHE & LESSARD COMPANY INC	AUBURN	ME	216
DAIGLE STEVEN H	FORT KENT	ME	212
POST OFFICE EDITORIAL	CAMDEN	ME	208
SHAKAREE RED DEER FARM	HOULTON	ME	207
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	206
RAYMOND SHARON M	FAIRFIELD	ME	203
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	200
CIULLA MICHAEL A	LEE	ME	200
RTFEC PC	BUCKSPORT	ME	200
PRECISION PAVING INC	BANGOR	ME	198
RUSH WANITA	HOULTON	ME	196
SOMATEX REALTY LLC	PITTSFIELD	ME	194
STADDEN RONALD R	BRUNSWICK	ME	194
COUNTRY FARMS MARKET LLC	EASTON	ME	194
HENTHORN LINDA E	CAMDEN	ME	191
FRED'S COFFEE COMPANY	OAKLAND	ME	184
THE PIERCE STUDIO INC	BRUNSWICK	ME	181
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	177
MCW INC	WEST PARIS	ME	173
NAHEKS INC	GORHAM	ME	170
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	166
VALLEY FUNERAL SERVICE INC	FORT KENT	ME	165
SOUTH BEACH TANNING INC	WATERVILLE	ME	161
XEROX FINANCIAL SERVICE LLC	ROCHESTER	NY	158
GENPROBE SALES & SERVICE INC	SAN DIEGO	CA	157
LONG LAKE CONSTRUCTION	SAINT DAVID	ME	156
DORR BRUCE S	FORT FAIRFIELD	ME	154
4UE INC	DAMARISCOTTA	ME	153
SEVERSON HAND & NELSON PA	HOULTON	ME	152
STEWART ENGINEERING INC	HOULTON	ME	152
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	150
THE THIRSTY MULE LLC	OAKLAND	ME	149
ANDERSON DOUGLAS L	NEW SWEDEN	ME	148
LITTLE LEARNERS CHILDCARE	SOUTH THOMASTON	ME	148
BRUZGO & KREMER	PORTLAND	ME	148
CORRIVEAU ROBBY	FORT KENT	ME	142
NEUROPSYCHOLOGY AND CONCUSSION MANAGEMENT ASSOCIATION	ROCKLAND	ME	139
SMITH & MAY MASONRY INC	WEST ROCKPORT	ME	138
PAULS GAS INC	FRENCHVILLE	ME	137
HARRY J SMITH COMPANY	WATERVILLE	ME	136
MARTIN PAUL G	ST JOHN PLT	ME	135
TTM INC	MADAWASKA	ME	134



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ROLLINS & SONS AUTO BODY INC	W ROCKPORT	ME	131
MCLAUGHLIN JR DONALD E	BRADFORD	ME	129
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	129
VOISINE NORMAN	WALLAGRASS	ME	128
THREE COUSINS CORP (THE)	LEWISTON	ME	127
CITIFINANCIAL SERVICING LLC	HARTFORD	CT	124
CROWN EQUIPMENT CORP	NEW BREMEN	OH	123
R E THOMAS INC	FRANKLIN	ME	119
SAUCIER JACQUES	FORT KENT MILLS	ME	119
TAYLOR MCCORMACK & FRAME LLC	PORTLAND	ME	119
BOLES RICHARD T	OAKLAND	ME	118
SAUCIER'S SANITATION LLC	FORT KENT	ME	114
PAGE MONUMENTS	BRUNSWICK	ME	112
VOISINE TOMMY	FORT KENT	ME	109
BLACK BEAR LADDER INC	LEWISTON	ME	109
KNOWLTON CORNER FARM EQUESTRIAN LLC	FARMINGTON	ME	104
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	101
ROY AUTO PARTS INC	FORT KENT	ME	99
GE EQUIPMENT SMALL TICKET LLC SERIE	FORT MYERS	FL	97
DIONNE ANDRE M	LEWISTON	ME	94
EDDY JR ROBERT H	CAMDEN	ME	93
WILLOW SHOPPE INC	ROCKPORT	ME	93
JP LD CORPORATION	PRESQUE ISLE	ME	92
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	92
DOAK PHILIP	WOODLAND	ME	92
SHANGRI-LA KENNELS INC	AUBURN	ME	90
DORKS UNLIMITED	FREEPORT	ME	89
BREVETTO LLC	CAMDEN	ME	87
MTN MAPLE PRODUCTS INC	JACKMAN	ME	77
TYCO INTEGRATED SECURITY LLC	PRINCETON	NJ	76
BOWERS FUNERAL HOME INC	HOULTON	ME	74
FALES & FALES PA	LEWISTON	ME	74
ALLURE HAIR AND NAIL STUDIO LLC	LEWISTON	ME	73
UNION FARM EQUIPMENT INC	UNION	ME	72
INTERFACE SECURITY SYSTEMS LLC	EARTH CITY	MO	68
GENE'S ELECTRONIC	FORT KENT	ME	68
01ZERO9 INC	SANFORD	ME	67
MAINESTONE JEWELRY INC	FARMINGTON	ME	62
CHICOINE STEVEN W	CHELSEA	ME	62
THE WHITMORE GROUP LLC	LOS ANGELES	CA	61
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	61
TATE FITCH PA	BANGOR	ME	61
WITHAM CARLA R	STETSON	ME	60
BROCHU RICKY A	LEWISTON	ME	59
AGRI-CAL, INC	HOULTON	ME	58
TIMBERLINE TRUCKING INC.	FORT KENT	ME	57
BROWN ARTHUR N	WILTON	ME	55
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	55
MORSE MARTIN E	WELLS	ME	53
SHIRO BURTON G	WATERVILLE	ME	50
NORDX	SCARBOROUGH	ME	47
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	46
BLUE MARBLE GROUP, INC.	HALLOWELL	ME	45
MICHAUD THOMAS V	SOUTH CHINA	ME	43

<b>Business Name</b>	<b>City/Town</b>	<b>State</b>	<b>Refund</b>
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	43
ROBERT C GRIESHABER PA	AUBURN	ME	42
NORTON LISA J	PRESQUE ISLE	ME	41
PERFORMANCE TRANSPORTATION LLC	RICHMOND	VA	39
DANICA DESIGN INC	ROCKLAND	ME	38
BRYAN CHRISTOPHE M	FAIRFIELD	ME	34
ACKERMAN JOEL F	LAMOINE	ME	32
TRIGLIONE JR ARTHUR D	BRIDGTON	ME	30
THE MAINE BEEHIVE LLC	ROCKPORT	ME	29
BITHER STEPHEN J	HOULTON	ME	28
MEDCOM LLC	BANGOR	ME	27
ATLANTIC HOUSE INC	LUBEC	ME	25
CURRIER GREGORY B	CAMDEN	ME	22
SEREDIPITY FINE CONSIGNMENT, INC	CAMDEN	ME	22
LIBNER & GABREE PA LLC	BRUNSWICK	ME	19
LATTA CAROL L	ROCKPORT	ME	14
MARSH ERIC P	ROCKPORT	ME	11
MCGLINN CRAIG	WOODLAND	ME	10
SAM PATTERSON PAVING LLC	ROCKPORT	ME	7
BORMAN DONALD B	OAKLAND	ME	6
SODEXHO MANAGEMENT INC	BUFFALO	NY	3