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GOVERNOR

STATE OF MAINE
OFFICE OF TAX POLICY
MAINE REVENUE SERVICES
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ADMINISTRATIVE & FINANCIAL SERVICES

ALEC PORTEOUS
COMMISSIONER

MAINE REVENUE SERVICES
OFFICE OF TAX POLICY

MICHAEL J. ALLEN
ASSOCIATE COMMISSIONER

November 1, 2017

Senate President Thibodeau
Speaker of the House Gideon
Members of the 128th Maine Legislature:

Pursuant to 5 M.R.S.A. §13070-J, Maine Revenue Services (MRS) 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 three 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 2015, as well as the value of those credits. Tax year 2015 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 2015.

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, 2017 are listed. Recipients filed between August 1, 2016 and December 31, 2016 for eligible property taxes paid during calendar year 2015. For that period the state reimbursed \$31,787,742 to 1,430 companies.

Public Law 2017, chapter 211 (LD 1551) repealed the requirement that MRS issue this annual report. In the future the information included in this report will be found in the biennial *Tax Expenditure* report issued in February of each odd-numbered year.

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 – 2015 TAX YEAR

	Jobs and Investment		Seed Capital		Research Expense	
	Amount	Number	Amount	Number	Amount	Number
Corporate, Franchise, and Venture Capital Fund Credits	\$0	0	\$125,000 - \$175,000	*	\$1,735,826	25
<u>Individual Returns</u>	<u>\$0</u>	<u>0</u>	<u>\$1,618,732</u>	<u>183</u>	<u>\$172,586</u>	<u>65</u>
Total	\$0	0	≈ \$1,770,000		\$1,908,412	90

* denotes fewer than 10 returns

Source: 2015 Maine Individual, Franchise, and Corporate Income Tax Returns

Attachment #2

MAINE'S SHIPBUILDING FACILITY CREDIT THROUGH 2016

How the Program Works

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

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

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

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

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

Shipbuilding Facility Credit – Summary of Activity, 1997 – 2016

	<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>	<u>2016</u>
Level of Employment	5,019	5,133	5,323	5,648	5,828
Yearly Investment	\$5,905,257	\$19,511,949	\$30,519,276	\$74,982,763	\$16,732,572
Total Investment	\$338,990,079	\$358,502,028	\$389,021,304	\$464,004,067	\$480,736,639

Attachment #3

BUSINESS EQUIPMENT TAX REIMBURSEMENT, FY17

Business Equipment Tax Reimbursement - - FY17 for Property Taxes Paid in CY15

Business Name	City/Town	State	Refund
TEXAS INSTRUMENTS INC	DALLAS	TX	1,533,061
S D WARREN CO	BOSTON	MA	1,463,293
HANNAFORD BROS CO, LLC	SALISBURY	NC	1,305,258
TWIN RIVERS PAPER COMPANY LLC	MADAWASKA	ME	1,294,392
BATH IRON WORKS CORP	BATH	ME	1,238,707
NESTLE WATERS NORTH AMERICA INC	NORWALK	CT	1,210,769
VERSO PAPER LLC	MIAMISBURG	OH	1,047,253
MCCAIN FOODS USA, INC	LISLE	IL	656,514
CATALYST PAPER OPERATIONS INC	SEATTLE	WA	637,908
LL BEAN INC.	FREEPORT	ME	605,758
TAMBRANDS INC	CINCINNATI	OH	566,665
WAL MART STORES EAST LP	BENTONVILLE	AR	486,137
BARBER FOODS	PORTLAND	ME	384,875
GENERAL ELECTRIC COMPANY	SCHENECTADY	NY	370,653
DRAGON PRODUCTS CO LLC	SOUTH PORTLAND	ME	369,683
SHAWS SUPERMARKETS INC AND SUBSIDIA	BOISE	ID	368,375
UNITED RENTALS NORTH AMERICA INC	SCOTTSDALE	AZ	352,055
IRVING FOREST PRODUCTS INC	SAINT JOHN	NB	351,057
MADISON PAPER INDUSTRIES	MADISON	ME	279,581
FAIRCHILD SEMICONDUCTOR CORP	SOUTH PORTLAND	ME	270,059
NES EQUIPMENT SERVICES CORPORATION	CHICAGO	IL	260,283
THE DINGLEY PRESS INC	LISBON	ME	243,159
WOODLAND PULP LLC	MONTREAL	QC	241,008
SUNBELT RENTALS INC	FORT MILL	SC	236,735
UNITED TECHNOLOGIES CORP	FARMINGTON	CT	230,661
MACS CONVENIENCE STORES LLC	COLUMBUS	IN	229,342
IRVING OIL MARKETING INC	ST JOHN	NB	229,321
BUCKSPORT GENERATION LLC	BUCKSPORT	ME	225,892
MID STATE MACHINE PRODUCTS INC	WINSLOW	ME	223,705
RITE AID OF MAINE INC	CAMP HILL	PA	212,543
TRUE TEXTILES INC	GUILFORD	ME	198,470
LEPAGE BAKERIES CEDAR STREET LLC	AUBURN	ME	198,037
HC BANGOR LLC	BANGOR	ME	182,629
C N BROWN COMPANY	SOUTH PARIS	ME	179,611
HUBER ENGINEERED WOODS LLC	EASTON	ME	174,036
BANGOR SAVINGS BANK & SUBS	BANGOR	ME	171,668
HUHTAMAKI INC	DESOTO	KS	161,603
TD BANK NA	PORTLAND	ME	159,915
OAKHURST DAIRY	KANSAS CITY	MO	151,129
DEAD RIVER CO	BANGOR	ME	141,504
GREAT LAKES HYDRO AMERICA LLC	MILLINOCKET	ME	140,282
NICHOLS PORTLAND LLC	PORTLAND	ME	139,339
CORNING INC	CORNING	NY	130,714
ELMET TECHNOLOGIES LLC	LEWISTON	ME	126,185
SEI AARONS INC	ATLANTA	GA	121,916
EVONIK CYRO LLC	PARSIPPANY	NJ	119,956
RENT A CENTER EAST INC	PLANO	TX	119,230
AMERICARB INC	ROSWELL	GA	118,026

Business Name	City/Town	State	Refund
INTERMED PA	SOUTH PORTLAND	ME	115,271
MARTINS POINT HEALTH CARE INC	PORTLAND	ME	115,193
SUNDAY RIVER SKIWAY CORP	NEWRY	ME	112,375
KEYBANK NATIONAL ASSOCIATION	BROOKLYN	OH	104,002
OSTERMAN PROPANE LLC	WHITINSVILLE	MA	100,655
SPECTRUM MEDICAL GROUP PA	SOUTH PORTLAND	ME	96,830
CUMBERLAND FARMS INC	WESTBOROUGH	MA	96,602
NORWAY SAVINGS BANK	NORWAY	ME	95,504
PINELAND FARMS POTATO COMPANY INC	MARS HILL	ME	92,416
JC PENNEY CO INC/CONSOL/SUBS	PLANO	TX	87,262
COCA COLA BOTTLING CO NORTHERN NE	BEDFORD	NH	85,745
J & S OIL CO INC	MANCHESTER	ME	84,850
CVS STATE CAPITAL LLC	WOONSOCKET	RI	84,558
LOWES HOME CENTERS LLC	MOORESVILLE	NC	82,060
CAMDEN NATIONAL BANK	CAMDEN	ME	81,385
UNUM GROUP	CHATTANOOGA	TN	80,667
HEARST ARGYLE PROPERTIES	WESTBROOK	ME	80,459
NEW BALANCE ATHLETICS INC	BRIGHTON	MA	79,057.58
TRACTOR SUPPLY COMPANY	BRENTWOOD	TN	78,796
CASCADES HOLDINGS US INC	NIAGARA FALLS	NY	76,925
PRIDE MANUFACTURING COMPANY LLC	BURNHAM	ME	76,270
LEPAGE BAKERIES PARK STREET LLC	AUBURN	ME	75,794
FULGHUM FIBRES INC	AUGUSTA	GA	75,029
HOME DEPOT USA INC	ATLANTA	GA	74,040
WALGREEN EASTERN CO INC	DEERFIELD	IL	73,755
FAMILY DOLLAR INC	CHESAPEAKE	VA	73,494
SPECIALTY MINERALS INC	NEW YORK	NY	73,314
ALLTRISTA PLASTICS LLC	GREER	SC	73,210
PIONEER PLASTICS CORPORATION	AUBURN	ME	72,985
SOMIC AMERICA INC	WYTHEVILLE	VA	70,518
BACKYARD FARMS LLC	MADISON	ME	70,404
ANDRO HYDRDO LLC	NESHKORO	WI	70,036
FORMED FIBER TECHNOLOGIES	AUBURN	ME	69,628
R H FOSTER ENERGY LLC	HAMPDEN	ME	69,478
HANCOCK LUMBER CO INC	CASCO	ME	68,664
TJX COMPANIES INC & SUBS	FRAMINGHAM	MA	65,036
SPRAGUE OPERATING RESOURCES LLC	STAMFORD	CT	63,091
PLEASANT RIVER LUMBER CO	DOVER FOXCROFT	ME	62,839
V I P INC	AUBURN	ME	61,983
SYSCO NORTHERN NEW ENGLAND INC	PORTLAND	ME	61,948
PENMOR LITHOGRAPHERS INC	LEWISTON	ME	61,556
KOHL'S DEPT STORES INC	MENOMONEE FALLS	WI	61,390
PIKE INDUSTRIES INC	ATLANTA	GA	60,699
LEWISTON DAILY SUN	LEWISTON	ME	60,022
PACIFIC & SOUTHERN LLC	PORTLAND	ME	59,044
WHOLE FOODS MARKET GROUP INC	AUSTIN	TX	58,089
ANDERSON EQUIPMENT COMP (NY), INC	BRIDGEVILLE	PA	57,754
FMC CORP & COMB GRP	PHILADELPHIA	PA	57,183
MATHESON TRI GAS INC	BASKING RIDGE	NJ	56,634
INTERNATIONAL PAPER CO	MEMPHIS	TN	56,028
CIANBRO EQUIPMENT LLC	PITTSFIELD	ME	54,997
STAPLES OFFICE SUPERSTORE EAST INC	FRAMINGHAM	MA	54,579
AVX TANTALUM	BIDDEFORD	ME	54,556
DOUGLAS DYNAMICS INC	MILWAUKEE	WI	53,828

Business Name	City/Town	State	Refund
CENTRAL MAINE MAGNETIC IMAGING ASSOC	LAKE FOREST	CA	52,682
MASTERS MACHINE CO	ROUND POND	ME	51,730
SUGARLOAF MTN CORP & SUBS	CARRABASSETT VALLEY	ME	51,674
H P HOOD LLC	BINGHAMTON	NY	51,529
NORTHEAST BANK	LEWISTON	ME	49,012
CISCO SYSTEMS CAPITAL CORP	SAN JOSE	CA	48,056
GENERAL DYNAMICS-OTS INC	ST PETERSBURG	FL	47,521
COLUMBIA FOREST PRODUCTS INC & SUBSIDIARIES	NEWPORT	VT	46,223
FUNTOWN SPLASHTOWN USA INC	SACO	ME	45,671.18
RC MANAGEMENT LLC	GARDINER	ME	45,146
TMM INC	LEWISTON	ME	44,544
KENNEBEC SAVINGS BANK	AUGUSTA	ME	44,528
GLOBAL MONTELLO GROUP LLC	WALTHAM	MA	42,964
ZYACORP ENTERTAINMENT I LLC	STURBRIDGE	MA	42,641
BANK OF AMERICA NA	CHANDLER	AZ	42,237
MAINE TRAILER INC.	HAMPDEN	ME	42,169
CTME LLC	WICHITA	KS	41,574
STRATTON LUMBER INC	STRATTON	ME	41,453
DOLLAR TREE STORES INC	CHESAPEAKE	VA	39,943
IDEXX OPERATIONS INC	WESTBROOK	ME	39,799
TARGET STORES	MINNEAPOLIS	MN	39,654
OLYMPUS AMERICA INC	CENTER VALLEY	PA	39,088
THE FIRST NATIONAL BANK	DAMARISCOTTA	ME	38,816
MAINE EYE CENTER PA	PORTLAND	ME	38,807
PINE TREE WASTE SYSTEM INC	RUTLAND	VT	38,422
SAVAGE SERVICES CORPORATION	SALT LAKE CITY	UT	37,328.78
RT NEW ENGLAND FRANCHISE LLC	MARYVILLE	TN	37,300
ANDROSCOGGIN SAVINGS BANK	LEWISTON	ME	36,947
SIGCO INC	WESTBROOK	ME	36,879
D & G MACHINE PRODUCTS INC	WESTBROOK	ME	36,552
OWENS CORNING COMPOSITE MATERIAL LL	TOLEDO	OH	36,076
WGME INC	PORTLAND	ME	36,070.88
SAMOROCK LLC	PORTSMOUTH	NH	35,979
LABREES BAKERY INC	OLD TOWN	ME	35,872
BJ S ME OPERATING CORP	CONCORD	NH	35,674
HIGHLANDS FUEL DELIVERY LLC	ST JOHN	NB	34,508
MACY'S RETAIL HOLDINGS INC	BATON ROUGE	LA	34,042
KENNEBUNK SAVINGS BANK	KENNEBUNK	ME	32,578
B & G FOODS NORTH AMERICA INC	PARSIPPANY	NJ	32,277
GENEST CONCRETE WORKS INC.	SANFORD	ME	31,828
BATH SAVINGS INSTITUTION & SUBS	BATH	ME	31,468
SML LABELS MAINE INC	LEWISTON	ME	31,255
MOOSE RIVER LUMBER CO	MOOSE RIVER	ME	31,177
ROMAD COMPANY	WATERVILLE	ME	31,111
MARITIME ENERGY	ROCKLAND	ME	30,971
BEACON SALES CO INC	PEABODY	MA	30,951
LONZA ROCKLAND, INC	ROCKLAND	ME	30,648
IMERYS KAOLIN INC	ROSWELL	GA	30,424
GORHAM SAVINGS BANK	GORHAM	ME	30,001
PALACE PLAYLAND ASSOCIATES LLC	OLD ORCHARD BEACH	ME	29,962
KTB HOSPITALITY LLC	PORTLAND	ME	29,920
HOMSTEAD ENTERPRISES INC	PORTLAND	ME	29,602
EASTERN MAINE MEDICAL CENTER	BANGOR	ME	29,582
BEST BUY STORES LP	RICHFIELD	MN	29,160

Business Name	City/Town	State	Refund
IDEXX LAB INC	WESTBROOK	ME	28,805
CAPITAL PIZZA HUT	WICHITA	KS	28,703
GARDNER CHIPMILLS MILLINOCKET LLC	LINCOLN	ME	28,220
GAGNE & SON CONCRETE BLOCKS INC	BELGRADE	ME	28,000
MOODYS COLLISION CENTERS INC	GORHAM	ME	27,917
CONIFER IND INC	NEW GLOUCESTER	ME	27,840
MIDWEST PRICE COMPANY LLC	MONTICELLO	AR	27,792
FIVE COUNTY CREDIT UNION	BATH	ME	27,475
MAINE WOODS COMPANY LLC	PORTAGE LAKE	ME	27,459
HAMMOND LUMBER CO	BELGRADE	ME	27,174
FREIGHTLINER OF MAINE INC	BANGOR	ME	27,101
VOLK PACKAGING CORP	BIDDEFORD	ME	26,836
P & K SAND AND GRAVEL INC	NAPLES	ME	26,804.60
UNIVERSITY CREDIT UNION	ORONO	ME	26,545
WELLS FARGO VENDOR FINANCIAL SERVIC	FORT MYERS	FL	26,234
WELLS FARGO FINANCIAL LEASING INC	DES MOINES	IA	25,909
CLARIANT CORPORATION	CHARLOTTE	NC	25,706.49
AAA NORTHERN NEW ENGLAND	COSTA MESA	CA	25,528
RJF MORIN BRICK LLC	AUBURN	ME	25,515.09
LOHMANN ANIMAL HEALTH INTERNATIONALINC	INDIANAPOLIS	IN	25,078
R J GRONDIN & SONS	GORHAM	ME	24,808
PENOBSCOT BAY TERMINALS INC	BUCKSPORT	ME	24,313
H O BOUCHARD INC	HAMPDEN	ME	24,233
OLYMPIA EQUITY INVESTORS V LLC	PORTLAND	ME	24,127
FLEMISH MASTER WEAVERS INC	SANFORD	ME	24,114.39
XEROX CORP & SUBS	NORWALK	CT	24,026
WISE BUSINESS FORMS INC	ALPHARETTA	GA	23,934
DLL FINANCE LLC	JOHNSTON	IA	23,750
ALLIANCE PRINTERS LLC	ROCKLAND	ME	23,702
ADVANCE STORES COMPANY INC	ROANOKE	VA	23,586
OSC SPORTS INC	WESTBROOK	ME	23,520
DE LAGE LANDEN OPERATIONAL SERV	WAYNE	PA	23,212
MONRO MUFFLER BRAKE INC	ROCHESTER	NY	23,203
SHIPYARD BREWING COMPANY LIMITED LIABILITY CO	PORTLAND	ME	22,808
LANE CONSTRUCTION CORPORATION	CHESHIRE	CT	22,752
PENOBSCOT YACHT CLUB	BANGOR	ME	22,729
MAINE PARTS & MACHINE INC	PORTLAND	ME	22,496
EMERY WATERHOUSE CO & SUBS	PORTLAND	ME	22,074
ROBBINS LUMBER INC	SEARSMONT	ME	22,053
PINE STATE TRADING CO	GARDINER	ME	21,884
BROCKWAY SMITH COMPANY	WILMINGTON	MA	21,738
DIELECTRIC LLC	COCKEYSVILLE	MD	21,636
DIVERSIFIED COMMUNICATIONS HLDG CO	PORTLAND	ME	21,470
H&D ENTERPRISES LLC	HOULTON	ME	21,450.90
RICHARD CARRIER TRUCKING INC	SKOWHEGAN	ME	21,422
OFFICEMAX INCORPORATED	BOCA RATON	FL	21,372
ROWE FORD SALES	WESTBROOK	ME	21,367
RESTWEND LLC	AUGUSTA	ME	21,030
SARGENT CORPORATION	STILLWATER	ME	20,990
DIRECT MAIL OF MAINE INC	SCARBOROUGH	ME	20,988
HUSSEY SEATING COMPANY	NO BERWICK	ME	20,980
GAP INC	SAN FRANCISCO	CA	20,890
SHAW BROTHERS CONSTRUCTION INC	GORHAM	ME	20,625
CARROLS LLC	SYRACUSE	NY	20,620.60

Business Name	City/Town	State	Refund
SHAWNEE PEAK HOLDINGS INC	BRIDGTON	ME	20,600
YORK COUNTY FEDERAL CREDIT UNION	SANFORD	ME	20,479
BELL ENTERPRISES INC	CALAIS	ME	20,439
FRANKLIN SAVINGS BANK	FARMINGTON	ME	20,052
GENERAL PARTS DISTRIBUTION	RALEIGH	NC	19,913
ULTA SALON COSMETICS & FRAGRANCE IN	BOLINGBROOK	IL	19,683
COW PLAZA HOTEL LLC	COVINGTON	KY	19,598.50
HOBBY LOBBY STORES INC	OKLAHOMA CITY	OK	19,593
NRF DISTRIBUTORS INC	AUGUSTA	ME	19,524
GMRI INC.	ORLANDO	FL	19,413
UPS SOLUTIONS	SS GLENLAKE PARKWAY	GA	19,406
NORTHEAST PACKAGING CO	PRESQUE ISLE	ME	19,104
IMERYS CLAYS INC	ROSWELL	GA	19,100
MAINE MEDICAL PARTNERS	PORTLAND	ME	19,090
GARDNER CHIPMILLS LINCOLN LLC	LINCOLN	ME	19,011
ALLIANCE HEALTHCARE SERVICES INC	NEWPORT BEACH	CA	18,874.55
PORTLAND PIPE LINE CORPORATION	SOUTH PORTLAND	ME	18,812
PORTLAND MAINE BASEBALL INC	PORTLAND	ME	18,726
HMS HOST FAMILY RESTAURANTS INC	BETHESDA	MD	18,725
RARE HOSPITALITY MANAGEMENT LLC	ORLANDO	FL	18,707
BIO MEDICAL APPLICATION OF MAINE	WALTHAM	MA	18,636
RIVERWATCH LLC	PORTSMOUTH	NH	18,468
LIMINGTON LUMBER CO	EAST BALDWIN	ME	18,401
TOWN FAIR TIRE CENTERS OF MAINE LLC	EAST HAVEN	CT	18,036
LOUIS PARADIS INC	PORTLAND	ME	17,884
REED & REED INC	WOOLWICH	ME	17,770
OLDCASTLE LAWN & GARDEN	ATLANTA	GA	17,734
JASPER WYMAN & SON INC	MILBRIDGE	ME	17,591
HOST INTERNATIONAL INC	BETHESDA	MD	17,524.98
MATT T LLC	NEW GLOUCESTER	ME	17,414
CENTRAL MAINE MOTOR INC	WATERVILLE	ME	17,366
GOLD STAR CLEANERS INC	BREWER	ME	17,216
DUCKTRAP RIVER OF MAINE LLC	BELFAST	ME	17,174
GATEWAY MASTERING STUDIOS INC	PORTLAND	ME	17,097
JBB HOSPITALITY I INC	FREEPORT	ME	17,048
MAINE EYE CARE ASSOCIATES	WATERVILLE	ME	17,016
FOREVER 21 RETAIL INC	LOS ANGELES	CA	16,985
NORTHEAST AIRMOTIVE	PORTLAND	ME	16,926
AEROPOSTALE INC	LYNDHURST	NJ	16,710.66
BAR HARBOR BANKING & TRUST CO	BAR HARBOR	ME	16,533
MID MAINE HOLDINGS LLC	AUBURN	ME	16,379
MOOSEWOOD MILLWORKS LLC	ASHLAND	ME	16,372
OCEAN COMMUNITIES FCU	BIDDEFORD	ME	16,208
CHAPIN REALTY LLC	SANIBEL	FL	16,102
FINANCIAL INSTITUTIONS SERVICE CORP	LEWISTON	ME	16,045
PETCO ANIMAL SUPPLIES STORES INC	SAN DIEGO	CA	15,962
TRADER JOES EAST INC	MONROVIA	CA	15,879
LUMBRA HARDWOODS INC	MILLO	ME	15,813
GORHAM SAND & GRAVEL INC	BUXTON	ME	15,748
TEX TECH INDUSTRIES INC	NORTH MONMOUTH	ME	15,580
WEX INC	SOUTH PORTLAND	ME	15,476
VERRILL & DANA LLP	PORTLAND	ME	14,971
PNC EQUIPMENT FINANCE LLC	PITTSBURGH	PA	14,902
COMPOUNDING SOLUTIONS LLC	LEWISTON	ME	14,862

Business Name	City/Town	State	Refund
L P POIRIER & SON INC	LEWISTON	ME	14,681
CIT FINANCE LLC	LIVINGSTON	NJ	14,659
ATLANTIC REGIONAL FCU	BRUNSWICK	ME	14,368
FORMTEK INC	WESTFIELD	MA	14,350
NEMI PUBLISHING CO INC	FARMINGTON	ME	14,332
CUDDLEDOWN INC & SUBS	YARMOUTH	ME	14,218
PETSMART INC	PHOENIX	AZ	14,106
NALCO COMPANY LLC	NAPERVILLE	IL	14,075.12
PINELAND FARMS INC	NEW GLOUCESTER	ME	14,058
IRVING OIL TERMINALS INC	ST JOHN	NB	14,056
LISBON COMMUNITY FCU	LISBON	ME	14,023
A E RETAIL WEST LLC	WARRENDALE	PA	13,997
ADAMAR-ASSOCIATES	LEWISTON	ME	13,935
MAINE EMPLOYERS MUTUAL INSURANCE CO	PORTLAND	ME	13,901
NORSTATE FEDERAL CREDIT UNION	MADAWASKA	ME	13,879
HALE TRAILER BRAKE & WHEEL INC	VOORHEES	NJ	13,737
LIBERTY MUTUAL INS CO	BOSTON	MA	13,728
DARLING'S INC	BREWER	ME	13,642
SEA DOG VENTURES INC	KENNEBUNK	ME	13,635
HOGAN TIRE INC	HOULTON	ME	13,551
PORTLAND GASTROENTEROLOGY ASSOCIATES	PORTLAND	ME	13,544
PORTLAND REGENCY INC	PORTLAND	ME	13,520
IMMU CELL CORP	PORTLAND	ME	13,502
ODAT MACHINE INCORPORATED	GORHAM	ME	13,492
BERLIN CITY OF PORTLAND INC	PORTLAND	ME	13,490
MAX FINKELSTEIN INC	LONG ISLAND CITY	NY	13,479
AHI HOTEL LLC	FREEPORT	ME	13,458
CASCO BAY EYECARE LLC	PORTLAND	ME	13,386
COMPUTER SCIENCES CORP	FALLS CHURCH	VA	13,326.80
OCTOBER CORPORATION	PORTLAND	ME	13,031
PORTLAND COUNTRY CLUB	FALMOUTH	ME	12,916
MAINE MALL MOTORS	PORTLAND	ME	12,845
MILO MARKET INC	MILO	ME	12,823
PVH CORP	NEW YORK	NY	12,783
CHERRYFIELD FOODS INC	CHERRYFIELD	ME	12,482
GE CAPITAL COMMERCIAL INC	IRVING	TX	12,469
DAVINCI'S	LEWISTON	ME	12,316
CHIPOTLE MEXICAN GRILL OF COLORADO	DENVER	CO	12,271
SOLERAS ADVANCED COATINGS, LTD	BIDDEFORD	ME	12,229
CPORT CREDIT UNION	PORTLAND	ME	12,229
CANTEEN SERVICE CO	BANGOR	ME	12,222
DORKS R US	FREEPORT	ME	12,039
PITNEY BOWES GLOBAL FINANCIAL	STAMFORD	CT	11,910
WEST STREET HOTEL LLC	PORTSMOUTH	NH	11,904
OLYMPIA EQUITY INVESTORS I LP	PORTLAND	ME	11,719
JAD FRANCHISES	DURHAM	ME	11,705
WINTHROP RESOURCES CORPORAION	MINNETONKA	MN	11,660
BEV INC	BANGOR	ME	11,638
SONOCO PRODUCTS CO	HARTSVILLE	SC	11,568
LAGERSTROM FARMS INC	PRESQUE ISLE	ME	11,563.19
UNIFIRST CORPORATION	WILMINGTON	MA	11,560
GRAVES SUPERMARKET INC	PORTLAND	ME	11,510
MAINE STATE CREDIT UNION	AUGUSTA	ME	11,471
WOODLANDS SENIOR LIVING OF WATERVIL	WATERVILLE	ME	11,333

Business Name	City/Town	State	Refund
RED ROBIN INTERNATIONAL INC	GREENWOOD VILLAGE	CO	11,310
PENOBSCOT ENERGY RECOVERY CO	ORRINGTON	ME	11,294
CLOVER MANOR INC	LEWISTON	ME	11,207
ROSEMARIE SHELINE DDS PA	AUBURN	ME	11,200
GENERAL ALUM & CHEMICALS CORPORATION	SEARSPORT	ME	11,093
DYSARTS SERVICE INC	BANGOR	ME	11,086
CONSOLIDATED CONTAINER COMPANY LP	OMAHA	NE	11,084
INFINITY FEDERAL CREDIT UNION	PORTLAND	ME	11,065
THE COUNTY FEDERAL CREDIT UNION	CARIBOU	ME	10,980
HASKO LLC	BANGOR	ME	10,964
FERGUSON ENTERPRISES INC	NEWPORT NEWS	VA	10,878
OXFORD FEDERAL CREDIT UNION	MEXICO	ME	10,871
PETRONINO CORP	LEWISTON	ME	10,849
CONTOUR360 CORP	CORNISH	ME	10,831
THE WOODLANDS CLUB	FALMOUTH	ME	10,751
BUILDER SERVICES GROUP INC	DAYTONA BEACH	FL	10,687.44
JOTUL NORTH AMERICA INC	GORHAM	ME	10,569
GIGUERE HOLDINGS INC	WESTBROOK	ME	10,536
PURESTAT ENGINEERED TECHNOLOGIES	LEWISTON	ME	10,506
MARSHWOOD NURSING CARE CTR	PORTLAND	ME	10,400
MAINE YACHT CENTER LLC	PORTLAND	ME	10,305
PRESCOTT METAL	BIDDEFORD	ME	10,303
APOTHECARY BY DESIGN ACQUISITION CO	PORTLAND	ME	10,292
BURLINGTON COAT FACTORY OF ME LLC	BURLINGTON	NJ	10,223
MECHANICS SAVINGS BANK	AUBURN	ME	10,209
MATTINGLY PRODUCTS COMPANY INC	NORTH ANSON	ME	10,133
NIKEL PRECISION GROUP LLC	BIDDEFORD	ME	10,089
SMITTY'S CINEMA BIDDEFORD LLC	MERRIMAC	MA	10,062
MARLIN LEASING CORPORATION	MOUNT LAUREL	NJ	10,059
TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	9,993
BATH HOTEL LLC	FREEPORT	ME	9,925
AUTO EUROPE LLC	PORTLAND	ME	9,878
SMITTY'S CINEMA SANFORD LLC	MERRIMAC	MA	9,797
SCRUB A DUB AUTO WASH CENTERS INC	NATICK	MA	9,678
BRUNSWICK FAIRFIELD LLC	FREEPORT	ME	9,674
BTPS LLC	FREEPORT	ME	9,665
FPM DONUT INC	AUBURN	ME	9,641
BLUE HILL PETROLEUM LLC	BLUE HILL	ME	9,600.73
SPCY LLC	FREEPORT	ME	9,544
KASIMA LLC	MAHWAH	NJ	9,530.54
MAINE FAMILY FEDERAL CR UNION	LEWISTON	ME	9,523
FEDERAL MARINE TERMINALS INC	CHICAGO	IL	9,439
ENDODONTIC ASSOC PA	PORTLAND	ME	9,376
PRL SANFORD LLC	DOVER FOXCROFT	ME	9,372
TRUCHOICE FEDERAL CREDIT UNION	PORTLAND	ME	9,353
ASSOCIATED EYE CARE EQUIP LEASING	SANFORD	ME	9,327
HARTT TRANSPORTATION SYSTEMS INC	BANGOR	ME	9,184
DIRIGO PINES INN LLC	ORONO	ME	9,120
BLD HOSPITALITY LLC	CLEVELAND	OH	9,115
GEIGER BROS & SUBSIDIARIES	LEWISTON	ME	9,098
PEOPLES CHOICE CREDIT UNION	SACO	ME	9,083
PORTLAND ENDOSCOPY CENTER	PORTLAND	ME	8,994
WIDEWATERS NEW CASTLE PORTLAND LLC	SHELTON	CT	8,961
ENCORE BOWLING INC	HALLOWELL	ME	8,933

Business Name	City/Town	State	Refund
MICHAELS STORES INC	IRVING	TX	8,857
PNS STORES INC	COLUMBUS	OH	8,856.59
CRI SIL LLC	BIDDEFORD	ME	8,791
BEGA INC	BANGOR	ME	8,786
CORINTH MARKET INC	CORINTH	ME	8,766
CREATIVE DENTAL SOLUTIONS LLC PA	BANGOR	ME	8,739
MAINE & NOBLE LLC	BRUNSWICK	ME	8,714
KMC DENTAL PA	LEWISTON	ME	8,711
NIKE RETAIL SERVICES INC	BEAVERTON	OR	8,658
PLASTIC AND HAND SURGICAL ASSOC	SOUTH PORTLAND	ME	8,658
POTTLES TRANSPORTATION LLC	BANGOR	ME	8,536
GIFFORDS DAIRY INC	SKOWHEGAN	ME	8,517
PST SERVICES INC.	SAN FRANCISCO	CA	8,486
ARUNDEL MACHINE TOOL CO INC	ARUNDEL	ME	8,483
AROOSTOOK TRUSSES INC	PRESQUE ISLE	ME	8,483
RARSSC INC	LEWISTON	ME	8,469
PALLET ONE OF MAINE INC	BARTOW	FL	8,439
MAINELY TRUSSES	FAIRFIELD	ME	8,422
COASTAL WOMEN'S HEALTHCARE PA	SCARBOROUGH	ME	8,396
LEWISTON AUBURN MOTORCYCLES LLC	LEWISTON	ME	8,383
VIC FIRTH COMPANY	NORWELL	MA	8,308
BAKER NEWMAN & NOYES	PORTLAND	ME	8,223
ACADEMY DENTAL, P.A.	PRESQUE ISLE	ME	8,116.79
RAINBOW FEDERAL CREDIT UNION	LEWISTON	ME	8,100
FARMINGTON CHIPPING ENTERPRISES INC	JACKMAN	ME	8,030
AGGREGATE RECYCLING CORP	ELIOT	ME	8,007
SMITTYS CINEMA WINDHAM LLC	MERRIMAC	MA	7,879
ECI SERVICES OF MAINE, INC	HOUSTON	TX	7,852
ALERE SCARBOROUGH, INC.	SCARBOROUGH	ME	7,824
BANGOR PUBLISHING CO	BANGOR	ME	7,780
RSR LLC	FALMOUTH	ME	7,685
MOOSE ALLEY OPERATIONS LLC	RANGELEY	ME	7,685
INSULSAFE TEXTILES INC	GREENE	ME	7,646
CRACKER BARREL OLD COUNTRY STORE IN	LEBANON	TN	7,618
PRENTISS & CARLISLE CO INC	BANGOR	ME	7,616
YAMAHA MOTOR CORP USA & SUBS	CYPRESS	CA	7,599
DRAKE PETROLEUM CO INC	BRANFORD	CT	7,597
FABIAN OIL INC	OAKLAND	ME	7,512.19
TROYCO LLC	CARIBOU	ME	7,499
SEA DOG BREW PUB III LLC	PORTLAND	ME	7,490
J S MCCARTHY CO INC	AUGUSTA	ME	7,489
CENTRAL MAINE FEDERAL CREDIT UNION	LEWISTON	ME	7,438
H C HAYNES INC	WINN	ME	7,438
BA LEASING & CAPITAL LLC	TUCKER	GA	7,379
INSIGHT HEALTH CORPORATION	MINNEAPOLIS	MN	7,365.36
J D RAYMOND TRANSPORT INC	DOVER FOXCROFT	ME	7,363
CARDTRONICS USA INC	HOUSTON	TX	7,332
THE VICKERY COMPANY, LLC	YARMOUTH	ME	7,250
A PLUS RENTAL	SCARBOROUGH	ME	7,227.68
OAK GROVE REALTY LLC	PORTLAND	ME	7,203
VESSEL SERVICES INC	PORTLAND	ME	7,179.
MAINE HIGHLANDS FED CREDIT UNION	DEXTER	ME	7,175
THE CHILDREN'S PLACE INC	SECAUCUS	NJ	7,142
CARRIER CHIPPING INC	SKOWHEGAN	ME	7,074

Business Name	City/Town	State	Refund
DERMATOLOGY ASSOCIATES LLC	PORTLAND	ME	7,068
YALE CORDAGE INC	SACO	ME	7,032
VAN EASTLAND LLC	SOUTH PORTLAND	ME	7,001
D L GEARY BREWING CO INC	PORTLAND	ME	6,963
MAINE CENTER FOR CANCER MEDICINE	SCARBOROUGH	ME	6,876
HALEY CONSTRUCTION INC	SANGERVILLE	ME	6,873.08
HARRASEEKET INN INC	FREEMPORT	ME	6,850.82
GOLDEN ANCHOR LLC	PORTSMOUTH	NH	6,816
RALPH LAUREN RETAIL INC	LYNDHURST	NJ	6,770
LUXOTTICA RETAIL NORTH AMERICA INC.	MASON	OH	6,762
NMHG FINANCIAL SERVICES INC	FT MYERS	FL	6,720
AUBURN MOTOR SALES	AUBURN	ME	6,717
QUINTEL IV LLC	PORTLAND	ME	6,633
LAWRENCE BROS INC	BANGOR	ME	6,625
ABC SUPPLY CO INC	BELOIT	WI	6,618
MORNINGSTAR MARBLE & GRANITE INC	TOPSHAM	ME	6,562
CROWN CREDIT COMPANY	NEW BREMEN	OH	6,521
THOMASTON HOTEL LLC	FREEMPORT	ME	6,517
WASTE MANAGEMENT OF MAINE INC	HOUSTON	TX	6,470
AFFILIATED LABORATORY	BREWER	ME	6,459
CORAM ALTERNATE SITE SERVICES INC	DENVER	CO	6,440.13
INSIGHT PREMIER HEALTH LLC	LAKE FOREST	CA	6,398
MAINE ORAL & MAXILLOFACIAL SURGERY ASSOCIATES PA	AUBURN	ME	6,360
RESTORATIVE & AESTHETIC DENTAL ASSOCIATES P.A.	PORTLAND	ME	6,350
NEW ENGLAND DISCOUNT RETAILERS INC	MASHPEE	MA	6,340
SENIOR OPERATIONS LLC	BARTLETT	IL	6,311
NORTHEAST ORAL & MAXILLOFACIAL SURGERY ASSOC PA	BANGOR	ME	6,299
CENTRAL DISTRIBUTORS INC	LEWISTON	ME	6,236
HUTCHINS TRUCKING CO	SOUTH PORTLAND	ME	6,212
COMMUNITY CREDIT UNION	LEWISTON	ME	6,209
KENNEBEC VALLEY DENTAL ARTS PA	FAIRFIELD	ME	6,203
GRANITE COAST PROPERTIES LLC	LACONIA	NH	6,198
YORK MANUFACTURING INC	SANFORD	ME	6,191.46
EDDINGTON MARKET INC	EDDINGTON	ME	6,156
MAINE ORTHOPAEDIC CENTER PA	PORTLAND	ME	6,126
EMILY SCHOLL DMD PA LLC	HOLLIS CENTER	ME	6,120
FRIENDLYS RESTAURANTS LLC	WILBRAHAM	MA	6,095
STC NEW ENGLAND LLC	AUGUSTA	ME	6,062
JOHNS MANVILLE	DENVER	CO	6,060
SAUNDERS MFG CO INC	READFIELD	ME	5,991
TCF NATIONAL BANK	WAYZATA	MN	5,931
DAHL CHASE DIAGNOSTIC SERVICES	BANGOR	ME	5,918
COLLETES DONUT SHOPPE	LEWISTON	ME	5,890
HAMLINS SPORTS WORLD INC	WATERVILLE	ME	5,874
PORTAGE WOOD PRODUCTS LLC	PORTAGE	ME	5,848
BATES MILL DERMATOLOGY PLLC	LEWISTON	ME	5,839
ALTERNATIVE MANUFACTURING INC	WINTHROP	ME	5,839
SEABOARD FEDERAL CREDIT UNION	BUCKSPORT	ME	5,833
THOMAS LOGGING & FORESTRY INC	GUILFORD	ME	5,825
FLINT ENTERPRISES INC	ROCKLAND	ME	5,777
TEM INC	BUXTON	ME	5,749
JONES & VINING INC & SUBS	BROCKTON	MA	5,740
DOVER PROPERTIES LLC	YARMOUTH	ME	5,740
YORK FORD SALES	HOULTON	ME	5,734

Business Name	City/Town	State	Refund
WOODLANDS SENIOR LIVING OF CAPE ELI	WATERVILLE	ME	5,654
WOLF EYE ASSOCIATES PA	LEWISTON	ME	5,630
HORIZONS LIVING AND REHAB CENTER IN	BRUNSWICK	ME	5,590
MILO PETROLEUM LLC	MILO	ME	5,581
GGP MAINE MALL LLC	CHICAGO	IL	5,542
ANZELC PAMELA A	PORTLAND	ME	5,514
LEADBRO LLC	BANGOR	ME	5,513
THOS MOSER CABINET MAKERS INC	AUBURN	ME	5,491
MAINE ASSISTED LIVING LLC	LOUISVILLE	KY	5,489
JOSEPHS FIRESIDE STEAKHOUSE	OAKLAND	ME	5,484
NADEAU TRUCKING LLC	SAINT FRANCIS	ME	5,481
SHWS LLC	FREEPORT	ME	5,475
THE PEP BOYS MANNY MOE & JACK	PHILADELPHIA	PA	5,444.25
FARLEY & SON LANDSCAPING INC	ROCKPORT	ME	5,418.82
SABRE CORP	SOUTH CASCO	ME	5,410
COASTAL INDUSTRIAL	SACO	ME	5,384
FURBUSH ROBERTS PRINTING CO INC	BANGOR	ME	5,383
MAINE RECYCLING CORP	LISBON FALLS	ME	5,337
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	IRVING	TX	5,311
XANADU INC	MACHIAS	ME	5,299
EJ CARRIER INC	JACKMAN	ME	5,260.54
BG RETAIL, LLC	SAINT LOUIS	MO	5,241
BUCKEYE FOODS 2 INC	SOUTH PARIS	ME	5,228
OLYMPIA EQUITY INVESTORS XII	PORTLAND	ME	5,213
WOODLANDS SENIOR LIVING OF BREWER L	WATERVILLE	ME	5,205
WASTE MANAGEMENT DISPOSAL SERVICES OF ME	HOUSTON	TX	5,187
DORKLAND TWO LLC	FREEPORT	ME	5,176
SENSOR RESEARCH & DEVELOPMENT CORP	ORONO	ME	5,117
BOBS STORES LLC	MERIDEN	CT	5,110
SACO BAY ORTHOPAEDIC & SPORTS	SACO	ME	5,098
PETER THERIAULT JR INC	DANFORTH	ME	5,039
ESTHETIC & RECONSTRUCTIVE DENTISTRY	WATERVILLE	ME	5,031
BUCK CONSTRUCTION CO INC	MAPLETON	ME	5,020
NEW ENGLAND WASTE SERVICES OF MAINE, INC.	SACO	ME	4,971
DG RETAIL LLC	GOODLETTSVILLE	TN	4,938
EATON CORPORATION	CLEVELAND	OH	4,924
PERFORMANCE FOOD GROUP INC	CENTENNIAL	CO	4,916
PIERCE ATWOOD LLP	PORTLAND	ME	4,890
BELFAST CO-OPERATIVE INC	BELFAST	ME	4,889
ELDUR CORP.	BANGOR	ME	4,880
J S L INVESTMENTS LLC	PORTLAND	ME	4,872
LISBON DONUTS INC	LEWISTON	ME	4,840
NATIONAL DISTRIBUTORS INC	SOUTH PORTLAND	ME	4,839
WATERVILLE COUNTRY CLUB INC	OAKLAND	ME	4,793
FLEWELLING FREDERIC N	CROUSEVILLE	ME	4,771
URBAN OUTFITTERS INC	PHILADELPHIA	PA	4,744
SENTRY INN AT YORK HARBOR LLC	LEWISTON	ME	4,740
KATAHDIN TRUST CO	HOULTON	ME	4,727
SAMS ITALIAN FOODS INC	LEWISTON	ME	4,710
GOODWIN'S CHEVROLET CO	BRUNSWICK	ME	4,699
SOUTHERN ME ORAL&MAXILLO FACIAL SUR	WINDHAM	ME	4,696
RETINA CENTER OF MAINE LLC	PORTLAND	ME	4,685
CONCENTRA HEALTH SERVICES INC	NASHVILLE	TN	4,681
BROWN TROUT ACQUISITION CORPORATION	PORTLAND	ME	4,671

Business Name	City/Town	State	Refund
HAMILTON MARINE INC	SEARSPORT	ME	4,659
COUSINEAU WOOD PRODUCTS OF MAINE	NO ANSON	ME	4,647.20
SPRINGBROOK REALY LLC	KENNETT SQUARE	PA	4,621
PORTLAND SAND & GRAVEL INC.	CUMBERLAND	ME	4,582
BRUCE A MANZER INC	ANSON	ME	4,565
UNI-CARE HEALTH SERVICES OF MAINE, INC.	CINCINNATI	OH	4,547
EMERSON CHEVROLET BUICK INC	AUBURN	ME	4,539
SNOW BIRDS INC	BANGOR	ME	4,526
KENNEBEC TECHNOLOGIES	AUGUSTA	ME	4,505
FORBES SCOTT S	GLENBURN	ME	4,434
COFFEE BY DESIGN INC	PORTLAND	ME	4,429
LEWISTON OPERATIONS LLC	LEWISTON	ME	4,416
PEDIATRIC ASSOC OF LEWISTON PA	LEWISTON	ME	4,406
PET LLC	YARMOUTH	ME	4,404
BROWN STEPHEN W	CLINTON	ME	4,345.67
AROOSTOOK COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION	CARIBOU	ME	4,340
MAINE MUNICIPAL ASSOCIATION	AUGUSTA	ME	4,333
RIVERBEND MANAGEMENT LLC	PORTLAND	ME	4,327
BRUNSWICK EYE CARE ASSOCIATES	BRUNSWICK	ME	4,319
GATHER MAINE INC	YARMOUTH	ME	4,269
PGC2 LLC	BOOTHBAY	ME	4,244
GARY M POMEROY LOGGING INC	HERMON	ME	4,227
RESTAURANTS TECHNOLOGIES INC	CARROLLTON	TX	4,201
GORHAM HEALTH CARE INC	LEWISTON	ME	4,199
EASTERN MAINE EMERGENCY VETERINARY	BREWER	ME	4,192
J M HOLLISTER LLC	NEW ALBANY	OH	4,192
PAUL G WHITE TILE CO INC	PORTLAND	ME	4,188
EDEN STREET TRUST PARTNERSHIP	PORTSMOUTH	NH	4,179
IBM CREDIT LLC	SOUTHBURY	CT	4,170
BROWN DEVELOPMENTS LLC	HOULTON	ME	4,167
ROBERT WARREN WENTWORTH JR INC	RANGELEY	ME	4,166
HOMEGOODS INC	FRAMINGHAM	MA	4,151
S M R T INC	PORTLAND	ME	4,133
M DRUG LLC	BANGOR	ME	4,125
AUBURN MFG INC	MECHANIC FALLS	ME	4,084
CLEAN HARBORS ENVIRONMENTAL SVCS	NORWELL	MA	4,066
OPTOMETRIC ASSOCIATES DRS BOURNAKEL & BEALE P A	LEWISTON	ME	4,054
WADLEIGH FOOD SERVICES INC	GORHAM	ME	4,028
CARDS EXCAVATION & TRACTOR WORK	BOWDOIN	ME	4,009
TRC COMPANIES INC	WINDSOR	CT	4,008
WRIGHT-PIERCE	TOPSHAM	ME	3,982
WOODLANDS SENIOR LIVING OF ROCKLAND	WATERVILLE	ME	3,962
COLUMBIA BRANDS USA LLC	PORTLAND	OR	3,955
C M ALMY & SON INC	GREENWICH	CT	3,951
MAINE COMMERCIAL TIRE INC	HERMON	ME	3,921
HAYLEY INC	SCARBOROUGH	ME	3,916.75
J'MIRAL U.S.	MADAWASKA	ME	3,906
AUTOZONERS LLC	MEMPHIS	TN	3,897
ACADIA FEDERAL CREDIT UNION	FORT KENT	ME	3,887
BEST FOR LESS INC	CARIBOU	ME	3,886
JAGGER BROTHERS INC	SPRINGVALE	ME	3,866
DORR ALAN R	HERMON	ME	3,865.40
STEAMBOAT PARTNERS, INC.	SEARSPORT	ME	3,860.04
DARYL D GUSHEE INC	NEW GLOUCESTER	ME	3,860

Business Name	City/Town	State	Refund
SANFORD CAR WASH CENTERS INC	SANFORD	ME	3,834
TYLER TECHNOLOGIES INC	PLANO	TX	3,830
CIVES CORP	ALPHARETTA	GA	3,822
ENERCON TECHNOLOGIES	GRAY	ME	3,798
DIALYSIS CLINIC INC	NASHVILLE	TN	3,786
KITTERY OPTOMETRIC ASSOC	KITTERY	ME	3,785
YANKEE CANDLE CO INC	SOUTH DEERFIELD	MA	3,777
MAINE AUTO RADIATOR MFG. CO. INC.	LEWISTON	ME	3,767
SOUTH PORT MARINE LLC	S PORTLAND	ME	3,762.44
WHITCO PROPERTIES INC	WESTBROOK	ME	3,757
SUNGLASS HUT TRADING LLC	MASON	OH	3,733.92
XEROX BUSINESS SERVICES LLC	DALLAS	TX	3,726
MAINE BASKETBALL LLC	PORTLAND	ME	3,717
ENEFCO USA INC	AUBURN	ME	3,704
DOWNEAST VET EMERGENCY CLINIC	PORTLAND	ME	3,698
EDDIE BAUER LLC	BELLEVUE	WA	3,689
BANGOR TRUCK & TRAILER SALES INC	HERMON	ME	3,661
MAINE BIOTECHNOLOGY SERVICES INC	PORTLAND	ME	3,655
SIRUS HAMZAVI MD LLC PA	LEWISTON	ME	3,629
OTIS FEDERAL CREDIT UNION	JAY	ME	3,612
MAINE CHIROPRACTIC HEALTH	LEWISTON	ME	3,612
LARRYS TOUCHLESS CARWASH INC	SABATTUS	ME	3,547
PAPE CHEVROLET INC	SOUTH PORTLAND	ME	3,540
CHEST MEDICINE ASSOCIATES PA	SOUTH PORTLAND	ME	3,538
EASTWOOD CONTRACTORS INC	BREWER	ME	3,523
CARAVAN BEADS INC	PORTLAND	ME	3,512
VALLEY MOTORS INC	FORT KENT	ME	3,481.44
GLEN COVE DENTAL ASSOC PA	ROCKPORT	ME	3,467
GIBBS OIL CO LIMITED PARTNERSHIP	LYNNFIELD	MA	3,467
ED PELLETIER & SONS INC	MADAWASKA	ME	3,449
PELLETIER & PELLETIER	FORT KENT	ME	3,447
KENNEBEC FED SVGS & LOAN OF WATERVILLE	WATERVILLE	ME	3,441
KATHERINE HEER DMD PC	WEST FARMINGTON	ME	3,431
ABERCROMBIE & FITCH STORES INC	HINSDALE	IL	3,409.48
THOMPSON VOLKSWAGON INC	WATERVILLE	ME	3,402
THOMPSON TRUCKING INC	LINCOLN	ME	3,366
CHAPMAN TRUCKING INC	AUBURN	ME	3,358
BELL FARMS INC	LEWISTON	ME	3,357
WILLIAMS FARMS INC	NORTH ANSON	ME	3,344
VIKING INC	BELFAST	ME	3,342
R & M MARKET INC	HERMON	ME	3,326
ROLLING IN THE MUD LLC	YORK	ME	3,319
NATANIS GOLF COURSE	VASSALBORO	ME	3,278
A A MARINO INC	HOULTON	ME	3,274
IDEXX PHARMACEUTICALS INC	WESTBROOK	ME	3,242
SEAFAX INC & SUBS	PORTLAND	ME	3,223
BLOW BROTHERS INC	OLD ORCHARD BEACH	ME	3,221
SUB BUILDERS INC	PORTLAND	ME	3,176.68
COACH INC	NEW YORK	NY	3,162
HIL TECHNOLOGY INC	PORTLAND	ME	3,153
THORNDIKE & SONS INC	STRONG	ME	3,151
HARBOR HILL LLC	PORTLAND	ME	3,150
NEOKRAFT SIGNS INC	LEWISTON	ME	3,139
BRINKS INC	RICHMOND	VA	3,135

Business Name	City/Town	State	Refund
GENERAL ELECTRIC CREDIT CORP OF TN	FT MYERS	FL	3,121
BRADFORD GENERAL STORE INC	BRADFORD	ME	3,113
CEDAR RIDGE ASSOCIATES	PORTLAND	ME	3,112
TRIPLE CROWN FARMS INC	PRESQUE ISLE	ME	3,106
T KEVIN SULLIVAN DMD LLC	BRUNSWICK	ME	3,099
R G LUMBER CORP	JACKMAN	ME	3,088
TOTAL RENAL CARE INC	TACOMA	WA	3,082
THE MONTALVO CORPORATION	GORHAM	ME	3,077
AMS LLC	BATH	ME	3,069.81
VILLAGE CANDLE INC	WELLS	ME	3,063
MICHELE E SPEKHARDT DMD PA	BANGOR	ME	3,063
BIG LOTS STORES INC	COLUMBUS	OH	3,060.82
PACTIV LLC	LAKE FOREST	IL	3,042.86
KSW FCU	WATERVILLE	ME	3,029
CORNER CAR WASH	PRESQUE ISLE	ME	3,028.44
HEARTLAND LEASING CORP OF MISSOURI	LAKESWOOD	CO	3,028
CORNER STORE INC	DIXFIELD	ME	3,028
DEROSA & CHAMBERLAND LLC	LEWISTON	ME	3,025
GIFFORDS FAMOUS ICE CREAM	SKOWHEGAN	ME	3,022
CYR POTATO CORP	MADAWASKA	ME	3,015
ROCKLAND ANIMAL HOSPITAL LLC	ROCKLAND	ME	3,009
HOYA OPTICAL LABS OF AMERICA INC	LEWISVILLE	TX	3,002
CSP MOBILE PRODUCTIONS LLC	SACO	ME	3,002
MMG INSURANCE CO	PRESQUE ISLE	ME	2,992
PLASTIC DESIGN MAINE LLC	PITTSFIELD	ME	2,984
PINELAND FARMS NATURAL MEATS INC	NEW GLOUCESTER	ME	2,982
PELLETIER FORD INC	FORT KENT	ME	2,980.41
PHOENIX WELDING	PORTLAND	ME	2,963
PENOBSCOT SHORES ASSOCIATION	BELFAST	ME	2,960
GACK INC	AUBURN	ME	2,958
SYNERGENT	PORTLAND	ME	2,946
HUGHES BROS INC	HAMPDEN	ME	2,942.88
CAM MFG INC	PRESQUE ISLE	ME	2,941
LRI INC	LEWISTON	ME	2,931
GUITAR CENTER STORES INC	WEST LAKE VILLAGE	CA	2,920
ISLAND BREWING, LLC	WINTHROP	ME	2,919
POULIN & ASSOCIATES EYE CENTER	WATERVILLE	ME	2,917
CENTRAL MAINE ENDODONTICS PA	AUBURN	ME	2,896.38
ENVIROMAT LLC	PORTLAND	ME	2,876
ALLAGASH BREWING CO INC	PORTLAND	ME	2,873
HAROLD MACQUINN INC	ELLSWORTH	ME	2,873
PENBAY VETERINARY ASSOCIATES INC	ROCKPORT	ME	2,868
LAND ROVER OF SCARBOROUGH INC	SCARBOROUGH	ME	2,855
DUKE INC	BRUNSWICK	ME	2,843
PARKER LUMBER CO	BRADFORD	ME	2,842
VITAMIN SHOPPE INDUSTRIES INC	NORTH BERGEN	NJ	2,841
UBS FINANCIAL SERVICES INC	WEEHAWKEN	NJ	2,837
SCARBOROUGH ANIMAL HOSPITAL PA	SCARBOROUGH	ME	2,790
NORTHERN MAINE HAULING, INC	SKOWHEGAN	ME	2,760
HOLIDAY HEALTH & RACQUET CLUB INC	PORTLAND	ME	2,759
R A MOORE CONSTRUCTION INC	WINDHAM	ME	2,755
FEBVIR INC	MADISON	ME	2,752
PULLEN INVESTMENT GROUP LLC	MANCHESTER	NH	2,745
CHIEFS LLC	LEWISTON	ME	2,744

Business Name	City/Town	State	Refund
DRUMMOND WOODSUM & MACMAHON	PORTLAND	ME	2,741
SCHEMENGEEES INC	LEWISTON	ME	2,739
ADVANTAGE PAYROLL SERVICES INC	ROCHESTER	NY	2,726
MRB LLC HOUSE OF FITNESS	LEWISTON	ME	2,716
THE DRESS BARN INC & SUBS	MAHWAH	NJ	2,701
HILLHOUSE INC	BATH	ME	2,695
FAIRLAWN GOLF CLUB	POLAND	ME	2,694
THIVIERGE RANDAL J	WEST ROCKPORT	ME	2,676.29
R F CHAMBERLAND INC	SAINT AGATHA	ME	2,663
CARIBOU EYECARE PA	CARIBOU	ME	2,652
KEMPTON TOBEY & SON INC	PALERMO	ME	2,633.92
HEBERT BROS	MADAWASKA	ME	2,612
WOODLANDS SENIOR LIVING OF HALLOWEL	WATERVILLE	ME	2,600
SP REAL ESTATE	FORT KENT	ME	2,590.50
BERUBES COMPLETE AUTO CARE INC	LEWISTON	ME	2,590
BOULAY LLC	LEWISTON	ME	2,589
WILL'S SHOP N SAVE	GLEBURN	ME	2,575
KATHLEEN S WINN DMD PA	BRUNSWICK	ME	2,569
ZALE DELAWARE INC	SAN DIMAS	CA	2,562
CASELLA RECYCLING LLC	RUTLAND	VT	2,559
UNION STREET ATHLETICS	BANGOR	ME	2,550
STATE FARM MUTUAL AUTOMOBILE INS CO	BLOOMINGTON	IL	2,542
WATERVILLE PEDIATRICS INC	WATERVILLE	ME	2,514
ASML HOLDING US INC & SUBS	CHANDLER	AZ	2,507
RYNEL INC	WISCASSET	ME	2,507
WATERVILLE SNF OPERATIONS LLC	WATERVILLE	ME	2,480
FRED T LLC	NEW GLOUCESTER	ME	2,479
KEVIN M CONNELLY DMD PA	LEWISTON	ME	2,470
CURRY PRINTING AND COPY CENTER	PORTLAND	ME	2,463
RAND DENTISTRY	BREWER	ME	2,455
SMITH & WESSON CORP	SPRINGFIELD	MA	2,453
XL GOLF	BREWER	ME	2,441
FARRIN BROS & SMITH INC	PITTSFIELD	ME	2,435
D C FARMS INC	MAPLETON	ME	2,429
BEAULIEU MACK R	LEWISTON	ME	2,417
KENNEBEC VALLEY DENTAL COALITION	WATERVILLE	ME	2,409
SIMARD & SONS INC	LEWISTON	ME	2,391
IMAGE INC	POLAND	ME	2,385
WINDWARD GARDENS LLC	KENNETT SQUARE	PA	2,382
ANDERSON FAMILY TREE FARMS	CRYSTAL	ME	2,373
WEST MARINE PRODUCTS	WATSONVILLE	CA	2,360.06
KOUTSIKOS JIMMY P	TURNER	ME	2,341
MULLIGANS ENTERPRISES LLC	MANCHESTER	ME	2,340
REGIS CORP	MINNEAPOLIS	MN	2,335
MATHIEU'S SAW & TOOL INC	LEWISTON	ME	2,320
BETTER BURGER INC	PORTLAND	ME	2,316
BAYSIDE SUPERMARKET #124	MILBRIDGE	ME	2,310
KNOWLES INDUSTRIAL SERVICES CORP	GORHAM	ME	2,304
NATIONAL WOOD PRODUCTS OF MAINE INC	OXFORD	ME	2,302.38
NEPHROLOGY ASSOCIATES OF CENTRAL MAINE	LEWISTON	ME	2,295
HENNESSEY JR EDWARD L	MACHIAS	ME	2,289
OTTO FOOD SERVICES INC	SOUTH PORTLAND	ME	2,282
D C HOLDINGS INC	BRUNSWICK	ME	2,268
HOYT EYE CARE CENTER LLC	ROCKPORT	ME	2,262

Business Name	City/Town	State	Refund
PROSTHODONTICS ASSOCIATES PA	PORTLAND	ME	2,256
MAINELY TREES INC	STRONG	ME	2,241
NETFLIX INC	LOS GATOS	CA	2,224
SPENCER GIFTS LLC	SCHAUMBURG	IL	2,222.80
MICHAEL'S POOL 'N PATIO INC	LEWISTON	ME	2,222
STEVENS SWEETS INC	BREWER	ME	2,221
SMILE SOLUTIONS OF MAINE LLC	WINTHROP	ME	2,220
PIENANA INC	PRESQUE ISLE	ME	2,203
SNIDER T & REMLEY J PTNRS	WINCHESTER	MA	2,192
PARISI INC	LEWISTON	ME	2,156
SCOTT DUGAS TRUCKING & EXCAVATING	YARMOUTH	ME	2,155.08
WHEN PIGS FLY INC	YORK	ME	2,147
N H BRAGG & SONS	BANGOR	ME	2,116
RIVERRIDGE ASSOCIATES	PORTLAND	ME	2,116
HARDWARE ACQUISITION CO LLC	PORTLAND	ME	2,110
PATRIOT INSURANCE COMPANY	FRANKENMUTH	MI	2,108
CAPRICORN PRODUCTS LLC	PORTLAND	ME	2,099.95
GE EQUIPMENT MIDTICKET LLC SER 2012	FORT MYERS	FL	2,099
MEMIC SERVICES INC	PORTLAND	ME	2,087
SANDY RIVER II	PORTLAND	ME	2,086
SKOWHEGAN SNF OPERATIONS LLC	SKOWHEGAN	ME	2,081
KTI INC	RUTLAND	VT	2,078
CIANBRO FABRICATION & COATING CORP	PITTSFIELD	ME	2,068
FAMILY EYEHEALTH & CONTACT LENS CTR	LEWISTON	ME	2,064
C P TECHNOLOGIES INC	SACO	ME	2,058
PARKER WADE	DANFORTH	ME	2,057
BREWER VETERINARY CLINIC PA	BREWER	ME	2,052
WORLD KITCHEN LLC	ROSEMONT	IL	2,049
S H HOLDINGS INC	BRUNSWICK	ME	2,049
BREWERS OF THE NORTH LLC	PORTLAND	ME	2,043
PEDIATRIC CARDIOLOGY ASSOC	SCARBOROUGH	ME	2,040
HOSPSERV INC	WALES	ME	2,030
BANGOR LETTER SHOP INC	BANGOR	ME	2,030
MCCORMICK AND BOUCHARD EYE CARE LLC	DAMARISCOTTA	ME	2,020
D J CAMPBELL INC	DANFORTH	ME	2,010
ACADIA MED ARTS AMBULATORY SURGICAL	BANGOR	ME	2,001
DUN ROAMIN TREE FARM LLC	LEWISTON	ME	1,995
WING LI LUNG INC	PRESQUE ISLE	ME	1,986
GRANT'S BAKERY INC	LEWISTON	ME	1,979
FORT KENT ANIMAL HOSPITAL PA	FORT KENT	ME	1,975
EASTERN MOUNTAIN SPORTS INC	PETERBOROUGH	NH	1,974
ADIDAS AMERICA INC	INDIANAPOLIS	IN	1,968
HF ENTERPRISES INC	BATH	ME	1,955
SENTRY COMMONS LLC	LEWISTON	ME	1,941
FARMINGTON FOODS INC	BREWER	ME	1,935
ROCKPORT AUTOMOTIVE INC	ROCKPORT	ME	1,923.58
DAHL CHASE PATHOLOGY ASSOC PA	BANGOR	ME	1,913
ACADIA TRUST NA	PORTLAND	ME	1,912
ROLLER RINK INC	PORTLAND	ME	1,905
MOUNT PLEASANT DENTAL CARE PA	WEST ROCKPORT	ME	1,896.75
KP MANAGEMENT INC	LEWISTON	ME	1,896
GARDNER CHIPMILLS HOULTON LLC	LINCOLN	ME	1,893
RM SP LLC	CAPE ELIZABETH	ME	1,888
WW GRAINGER INC & SUBS	LAKE FOREST	IL	1,887.46

Business Name	City/Town	State	Refund
MAINE STANDARDS COMPANY LLC	CUMBERLAND FORESIDE	ME	1,886
MAURICES INC	NEW YORK	NY	1,884.04
HARTFORD INC	LEWISTON	ME	1,875
NORTH DEERING VETERINARY HOSPITAL LLC	PORTLAND	ME	1,869
PAPE SUBARU INC	SOUTH PORTLAND	ME	1,864
BRENTWOOD DISTRIBUTION LLC	EXETER	NH	1,859.22
ROCKPORT GRANITE INC	ROCKPORT	ME	1,855
LE CLUB PASSETEMPS INC	LEWISTON	ME	1,853
ROBINSON LUMBER CO	FORT KENT	ME	1,849
LABRIE FARMS LLC	SAINT AGATHA	ME	1,847.96
NEW ENGLAND WIRE PRODUCTS	WESTON	MA	1,831
ANIMAL HOSPITAL OF WATERTVILLE PA	WATERTVILLE	ME	1,819
PINE TREE SUBS INC	PORTLAND	ME	1,801
VOISINE BROS INC	FORT KENT MILLS	ME	1,786
WHITE OAK INC	SAINT FRANCIS	ME	1,781.25
MORRELL DANA	CARIBOU	ME	1,777
HARVEY PARENT CORPORATION & SUBS	WALTHAM	MA	1,773
GPG LLC	AUBURN	ME	1,753
PORTLAND ROAD SERVICES	SCARBOROUGH	ME	1,744
BIDDEFORD AUTO WASH LLC	VICTORIA	BC	1,740
PITNEY BOWES INC	SHELTON	CT	1,726
PLEAU ENTERPRISES NO ONE INC	WINSLOW	ME	1,713
GRANITE COAST ORTHODONTICS LLC PA	ROCKPORT	ME	1,701.20
SHOE SHOW INC	CONCORD	NC	1,695
STAAR PROPERTIES LLC	ORONO	ME	1,688
CLOSE ENTERPRISES INC	PORTLAND	ME	1,688
FRENCH LOGGING INC	MADISON	ME	1,685
EAGLE INDUSTRIES INC	HOLLIS CENTER	ME	1,685
WILSON STREAM REALTY INC C/O SANDY RIVER GROUP	PORTLAND	ME	1,682
GRID IRON INC	MINOT	ME	1,679
THIBODEAU DAVID R	LEWISTON	ME	1,676
LAKES REGION DENTAL CENTER LLC	OAKLAND	ME	1,664
NATIONAL ENTERTAINMENT NETWORK LLC	BROOMFIELD	CO	1,652
HELI MODIFIED INC	CORNISH	ME	1,650
BLAIS GREENHOUSE INC	LEWISTON	ME	1,650
AFFILIATED HEALTHCARE MANAGEMENT	BREWER	ME	1,644
ORONO OPERATIONS LLC	ORONO	ME	1,644
PURRFECT PETS II PA	SACO	ME	1,641
BANGOR AMATOS	HOLDEN	ME	1,640
TWIN CITY SHEET METAL, INC.	BREWER	ME	1,635
VAN SYCKLE INC	BANGOR	ME	1,634
COLLETES MONUMENTS INC	LEWISTON	ME	1,632
CNA TRUCKING INC	FORT KENT MILLS	ME	1,631
MAINE SHELLFISH CO INC	ELLSWORTH	ME	1,629
CAPITAL FAMILY PRACTICE PA	AUGUSTA	ME	1,629
PROCK MARINE CO	ROCKLAND	ME	1,629
SAUCIER'S IGA, INC.	VAN BUREN	ME	1,629
DIESEL FUEL SYSTEMS INC	BANGOR	ME	1,604
PINE POINT REALTY INC	PORTLAND	ME	1,601
SMALL CRAIG K	CARIBOU	ME	1,598
ROGERS PRECISION MACHINE INC	LEWISTON	ME	1,576.50
ONEMAIN FINANCIAL INC	TAMPA	FL	1,575
UNDER ARMOUR RETAIL OF MAINE LLC	BALTIMORE	MD	1,572.64
WILLARD C DOYEN & SONS	MAPLETON	ME	1,568

Business Name	City/Town	State	Refund
CARIBOU COUNTRY CLUB	CARIBOU	ME	1,562
STEVEN M LORD PA	HAMPDEN	ME	1,560
M DAIGLE & SONS LOGGING INC	FORT KENT	ME	1,558
ROUSSELL LOGGING INC	MADAWASKA	ME	1,552.50
AFFILIATED MATERIAL SERVICES	BANGOR	ME	1,533.23
VEAZIE VETERINARY CLINIC PA	VEAZIE	ME	1,523
HEALTHLOGIC SYSTEMS CORP	CHARLOTTE	NC	1,522
B & R ENTERPRISES INC	LEWISTON	ME	1,517.05
FOSTER COLOR LAB INC.	HAMPDEN	ME	1,511
SJ MAINE FOOD INC	NEW YORK	NY	1,506
CONNOR MANAGEMENT LLC	LEWISTON	ME	1,498
ENTRUST INC DAVID ISUZU	WINDHAM	ME	1,496
VALLEY FUEL STOP LLC	MADAWASKA	ME	1,494.66
MESSER TRUCK EQUIPMENT	WESTBROOK	ME	1,494
AMOS P LAWRENCE AP LAWRENCE & DAUGHTER	SAINT ALBANS	ME	1,482
AUBURN SELF STORAGE LLC	CAPE ELIZABETH	ME	1,481.13
J T PROPERTIES	LINCOLN	ME	1,472
COMMUNITY SPAY NEUTER CLINIC	TOPSHAM	ME	1,469.74
THE WATERWORKS INC	BANGOR	ME	1,468
TRIMEN ENTERPRISES INC	AUBURN	ME	1,451
KMA INC	TURNER	ME	1,449
CASELLA WASTE SYSTEMS INC	RUTLAND	VT	1,442
MARC BLAIS GENERAL CONTRACTOR, INC.	LEWISTON	ME	1,435
SAM'S EAST INC	BENTONVILLE	AR	1,426
FRG INC	TOPSHAM	ME	1,426
KTI BIO FUELS INC	RUTLAND	VT	1,423
J P MARTIN & SONS CONSTRUCTION CORP	CARIBOU	ME	1,421
GORGEOUS GELATO LLC	PORTLAND	ME	1,418
ADP LLC	ROSELAND	NJ	1,413
JACQUES ANDREW P	BINGHAM	ME	1,412
MCCANN FABRICATION	NEW GLOUCESTER	ME	1,409
RUDMAN & WINCHELL, LLC	BANGOR	ME	1,409
BARD EXCAVATION INC	LISBON FALLS	ME	1,400
COAST LINE CREDIT UNION	SOUTH PORTLAND	ME	1,386
A & A MANAGEMENT GROUP INC	PERU	ME	1,383
WESTBROOK OPERATIONS LLC	KENNETT SQUARE	PA	1,381
FORAGE MARKET INC	LEWISTON	ME	1,379
BELFAST OPERATIONS LLC	BELFAST	ME	1,377
LANCO ASSEMBLY SYSTEMS	WESTBROOK	ME	1,368
CARROLLS LLC	HAPEVILLE	GA	1,366.38
SEYWERD MARJAN S	MANCHESTER	ME	1,352
COTE JEFF L	BOWDOIN	ME	1,350
BASHAM TREE SERVICE INC	SOUTH CHINA	ME	1,347
MOUNTAIN MACHINE WORKS	AUBURN	ME	1,335
MAINE DERMATOLOGY LLC	LINCOLNVILLE	ME	1,325.62
SOUTHERN ENTERPRISES INC	PORTLAND	ME	1,323
FAST BREAKS INC	LEWISTON	ME	1,315
MAINE MASONRY CO INC	SCARBOROUGH	ME	1,315
DAVIS ROCKWELL F	FALMOUTH	ME	1,305
B R NEWHOUSE CONSTRUCTION INC	PITTSFIELD	ME	1,303
APPLEWOOD DENTAL	ROCKPORT	ME	1,301.41
MORRIS LOGGING INC	FORT KENT	ME	1,292
2628-6013 QUEBEC INC	SAINT-GEORGES	QC	1,291
PRESQUE ISLE COUNTRY CLUB	PRESQUE ISLE	ME	1,288

Business Name	City/Town	State	Refund
STONELEDGE ANIMAL HOSPITAL	WESTBROOK	ME	1,286
CONNECTED CREDIT UNION	AUGUSTA	ME	1,286
GARD INNS	FREEPORT	ME	1,285
COLE WHITNEY FORD INC	LINCOLN	ME	1,280
KLM FREEPORT	OLD TOWN	ME	1,272.78
WALKER INDUSTRIAL SERVICES INC	SKOWHEGAN	ME	1,271
BURRELLESLUCE LLC	FLORHAM PARK	NJ	1,268
S & M ENTERPRISES INC	ALLAGASH	ME	1,266
SCHWARTZBERG GARY D	WATERVILLE	ME	1,265
MTC ALBION MANUFACTURING	WINSLOW	ME	1,265
LAWRENCE RUSSELL S	SOUTH THOMASTON	ME	1,261
REEBOK INTERNATIONAL LTD & UNITARY SUBS	CANTON	MA	1,254
JOHN'S CONVENIENCE PLUS INC	FORT KENT	ME	1,253
LANK MACHINING CO LLC	ARUNDEL	ME	1,241
LEE CREDIT EXPRESS INC	AUBURN	ME	1,237
SELECT PHYSICAL THERAPY HOLDINGS IN	MECHANICSBURG	PA	1,236
HOMETOWN VETERINARY CARE PC	FAIRFIELD	ME	1,236
EDWIN PELLETIER & SONS INC	FRENCHVILLE	ME	1,233
CRANE BROTHERS INC	EXETER	ME	1,232
ROOSTER BROTHER INC	ELLSWORTH	ME	1,219.93
OAKLEY SALES CORP	FOOTHILL RANCH	CA	1,219.14
NORTHERN DOOR INN INC	FORT KENT	ME	1,219
CHAMBERLAND JAMES M	SAINT AGATHA	ME	1,219
KINNEY IVA E	SEARSPORT	ME	1,218
TNT ROAD COMPANY INC	FORT KENT	ME	1,217
ITALIAN EXPRESS INC	LEWISTON	ME	1,206
1ST AMERICAN COMMERCIAL BANCORP INC	FAIRPORT	NY	1,206
EDMOND ROY & SONS INC	JACKMAN	ME	1,204.20
LE G CORPORATION	WINSLOW	ME	1,200
WDQ INC	BELFAST	ME	1,199
SCARBOROUGH OPERATIONS LLC	SCARBOROUGH	ME	1,198
TURFS SPORTS PUB INC	PORTLAND	ME	1,192
MONTECITO ROADHOUSE INC	WESTBROOK	ME	1,191.40
THE BODY ARCHITECT	PORTLAND	ME	1,189
GENDRON MICHAEL B	LEWISTON	ME	1,185
PINE TREE HOLDINGS LLC	PORTLAND	ME	1,181
W L STURGEON INC	CORNISH	ME	1,175.10
THRIFTY CAR MART INC	LEWISTON	ME	1,163
PERCY'S AUTO SALES, INC.	PRESQUE ISLE	ME	1,159
KLEINSCHMIDT ASSO	PITTSFIELD	ME	1,153
MORINS MACHINE SHOP INC	LEWISTON	ME	1,151
BERCE POTATO CO INC	SAINT AGATHA	ME	1,147
HARVEST MOON LLC	ORONO	ME	1,146
DESJARDINS LOGGING INC	WALLAGRASS	ME	1,144
ELLSWORTH BUCKSPORT DENTAL ASSOC PA	ELLSWORTH	ME	1,144
SHIP RIGHT SOLUTIONS LLC	S PORTLAND	ME	1,142
JELLISON FITNESS	S PORTLAND	ME	1,134.60
GOLDEN HARVEST FARMS INC	MAPLETON	ME	1,132
S & J CONTRACTORS INC	LEWISTON	ME	1,125
CELLARS OF MAINE	SOUTH CASCO	ME	1,122
HARRIS WILLIAM W	DAYTON	ME	1,120
WORLDWIDE MEATBALLS LLC	PORTLAND	ME	1,115
NORTHERN MAINE ENTERPRISES INC	PORTLAND	ME	1,114.86
RICHARD L GOODWIN OD PC	HOULTON	ME	1,109.25

Business Name	City/Town	State	Refund
RIVALRIES LLC	PORTLAND	ME	1,109
MAINE DISTRIBUTORS	BANGOR	ME	1,107
G & M VARIETY	HOLDEN	ME	1,106
NADEAU ALLEN M	FORT KENT	ME	1,104
GENERAL ELECTRIC INTERNATIONAL, INC	LAKELAND	FL	1,101
EPF&R LLC	WATERVILLE	ME	1,096
SUN CITY TANNING INC	YARMOUTH	ME	1,095
GISELLE LLC	LEWISTON	ME	1,086
BERUBE LLC	LEWISTON	ME	1,084
NORMAN HANSON & DETROY	PORTLAND	ME	1,081
GENTIVA CERTIFIED HEALTHCARE	MELVILLE	NY	1,069
SEARSPORT PINE GOLF COURSE INC	SEARSPORT	ME	1,065
BREWER DENTAL SPECIALISTS PA	BREWER	ME	1,065
WINDEROSA MANUFACTURING & DIST	PERU	ME	1,064.34
GE EQUIP MIDTICKET LLC 2013 1	BILLINGS	MT	1,056
JOKAST INC	BRUNSWICK	ME	1,052
CSG CONSTRUCTION INC	NEW SWEDEN	ME	1,044
MEADER LENNY R	NEW SHARON	ME	1,043
GOODWINS ACQUISITION LLC	OXFORD	ME	1,042
QUARTER POINT WOODWORKING LLC	WINDHAM	ME	1,041
CELLARDOOR WINERY INC	LINCOLNVILLE	ME	1,039.61
CAMDEN PRINTING INC	ROCKLAND	ME	1,035.25
PCS PERFORMANCE LLC	GRAY	ME	1,032
CUSTOM METAL FABRICATORS OF MAINE INC	LEWISTON	ME	1,024
B & B PAVING INC	HERMON	ME	1,024
J A & R FARMS	SAINT FRANCIS	ME	1,021
COMPUTECH INC	LEWISTON	ME	1,020
CIANBRO CORPORATION	PITTSFIELD	ME	1,016
CAMDEN OPERATIONS LLC	CAMDEN	ME	1,014
FARMINGTON OPERATIONS LLC	FARMINGTON	ME	1,013
MWC FOODS INC	CARIBOU	ME	1,013
MERRIMACK RIVER MEDICAL SERVICES	HUDSON	NH	1,012
E J JALBERT INC	FORT KENT	ME	1,005
LANE KEVIN J	CORINNA	ME	1,004
CAMERON TIRE & SERV CO INC	AUBURN	ME	1,001
EXTREME ENTERPRISES LLC	PRESQUE ISLE	ME	997.29
SITES LUKE J	ATHENS	ME	994.50
NORTHERN TIMBER TRUCKING INC	FORT KENT MILLS	ME	994
P-N-M CONSTRUCTION CO INC	PRESQUE ISLE	ME	993.60
ANCO INC	WATERVILLE	ME	991
HANNDS ON ICE CREAM	BANGOR	ME	990
MIDWEST RUN INC	SKOWHEGAN	ME	986
J&K CAFFAH NATION	WINDHAM	ME	986
OPTOS INC	MARLBOROUGH	MA	978
HAMMOND CLIFTON K	BELGRADE	ME	976
FORT KENT GOLF CLUB	FORT KENT	ME	975
PERRY FITTS BOULETTE & FITTON PA	OAKLAND	ME	962
MAINE VEIN CENTER ASSOCIATES LLC	FALMOUTH	ME	954
KING NEPTUNE INC	WINSLOW	ME	951
NORTHBOROUGH REALTY HOLDINGS	CHELMSFORD	MA	946
BIDDEFORD SAVINGS BANK	BIDDEFORD	ME	938
BISSON'S PAINTING + CARPENTRY INC	MECHANIC FALLS	ME	933
AETNA LIFE INSURANCE CO	HARTFORD	CT	931
CALSON 1	WATERVILLE	ME	927

Business Name	City/Town	State	Refund
DOWNEAST CONCEPTS INC	YARMOUTH	ME	922
D & D SPECIALTIES INC	ST AGATHA	ME	920
CAREFUSION SOLUTIONS LLC	DUBLIN	OH	918
OUELLETTE & ASSOC PA	LEWISTON	ME	902
SYL-VER LOGGING INC	ALLAGASH	ME	901
DD LOGGING INC	FORT KENT	ME	900
K & D MILLWORKS INC	WINDHAM	ME	899
PATRONS OXFORD MUTUAL INSURANCE CO	AUBURN	ME	896.75
BROWNE BOYS INC	VASSALBORO	ME	895
CAPPZA INC	WATERVILLE	ME	895
MAINE COAST EYE CARE	ROCKPORT	ME	892
CENTRAL MAINE DRYWALL INC	MANCHESTER	ME	879
HILLSIDE TERRACE OF HALLOWELL LLC	WATERVILLE	ME	877
GENERAL ELECTRIC CAPITAL CORP	IRVING	TX	871
PINE HILL SERVICE INC	ORRINGTON	ME	862
REPUBLIC JEWELRY & COIN INC	AUBURN	ME	856.38
B & B EMBROIDERY INC	SIDNEY	ME	856
EASTERN CLEANING SERVICE	SCARBOROUGH	ME	855
SODEXHO AMERICA LLC	BUFFALO	NY	852.68
LEWISTON MUNICIPAL FED CREDIT UNION	LEWISTON	ME	851
ALBIN, RANDALL & BENNETT	PORTLAND	ME	848
ANN M BABBITT MD PA	PORTLAND	ME	846
SPANKY'S PIZZA INC	UNITY	ME	839
LIGHTHOUSE RADIO NETWORK INC	BANGOR	ME	838
MED OPERATIONS INC	LEWISTON	ME	838
C W HAYDEN CO INC	AUBURN	ME	835
TEAGUE DISTRIBUTORS INC	FAIRFIELD	ME	822
LANDEEN MICHAEL I	NEW SWEDEN	ME	821
HEALTHY BEAUTY WELLNESS SPA	LEWISTON	ME	820
JAKE BARBOUR INC	ROCKLAND	ME	819.04
LANCASTER SHAWN L	GARLAND	ME	817
MERIDIAN MOBILE HEALTH LLC	BANGOR	ME	817
BERMAN & SIMMONS PA	LEWISTON	ME	808
THORNDIKE ROBERT A	PHILLIPS	ME	804.60
BANGOR MILLWORK & SUPPLY INC	BANGOR	ME	803
MADAWASKA PHARMACY LLC	MADAWASKA	ME	797.73
DESJARDINS JEREMY L	WALLAGRASS	ME	792
LAKEVIEW VETERINARY ASSOCIATES	ROCKPORT	ME	789
CAMDEN HILLS DENTAL CARE LLC	ROCKPORT	ME	783
BERNSTEIN SHUR SAWYER & NELSON	PORTLAND	ME	783
HARRIS R & HARRIS CA PTNRS	DAYTON	ME	779
FOOTLONG ENTERPRISE LLC	AUGUSTA	ME	778
THIBODEAU DAVID P	WELLS	ME	777
RAINBOW BICYCLE & FITNESS INC	LEWISTON	ME	775
S E C INC	ROCKLAND	ME	773
WOO HOO INC	WATERVILLE	ME	768
MAINE SAVINGS FEDERAL CREDIT UNION	HAMPDEN	ME	766
G R LOGGING LLC	HAMLIN	ME	757
J F LIQUIDATING CO	CARIBOU	ME	754
FOUR SEASON GROUNDS CARE INC	BRUNSWICK	ME	753.24
MAINE SOLUTIONS FCU	SOUTH PORTLAND	ME	748
ELCO INC ELCO PRECISION MACHINE	LEWISTON	ME	747
DR STEVEN ZEMBROSKI DMD INC	AUGUSTA	ME	744
MONAGHAN LEAHY LLP	PORTLAND	ME	742

Business Name	City/Town	State	Refund
B & F FOOTLONG LLC	BELFAST	ME	739.20
ALL PLAY LLC BELFAST	BELFAST	ME	732
CR TANDBERG INC	WINDHAM	ME	731
THERIAULT BOYS INC	FORT KENT MILLS	ME	731
SOMATEX INC	PITTSFIELD	ME	730
GORMAN TIMBER H	LAMOINE	ME	726.79
MERIT OF MAINE INC	LEWISTON	ME	720
B & B FAMILY ENTERPRISES INC	WATERBORO	ME	720
MARK DIAMOND DDS LLC	SCARBOROUGH	ME	714
BEDFORD RAYMOND P	MERCER	ME	713.77
10TH MOUNTAIN SKI CLUB	FORT KENT	ME	713
D PLOURDE LOGGING INC	FORT KENT	ME	712.16
BETTER BURGER AUGUSTA LLC	PORTLAND	ME	711.98
FULL COURT PRESS INC	WESTBROOK	ME	708
B & B INC	WATERVILLE	ME	706
MIDDLE RANGE POND RESTAURANT LLC	POLAND SPRING	ME	701
MICROSOFT CORP	REDMOND	WA	700
MAINE PROSTHODONTICS PA	PORTLAND	ME	695
WEBB RIVER SUPPLY	DIXFIELD	ME	691
GRONDIN LAURENT N	SABATTUS	ME	691
JOHN LUCAS TREE EXPERT CO	PORTLAND	ME	687
CHOPPER ONE INC	EAGLE LAKE	ME	683
COASTAL RETAIL CORP SOUTHWEST FOODMART	PRINCETON	ME	679
NORTHWINDS INC	CAMDEN	ME	679
BUCK FARMS	MAPLETON	ME	666
MALONEY ALBERT I	WALDOBORO	ME	664
WASHBURN TRAILSIDE LLC	WASHBURN	ME	653
MWC FOOD ENTERPRISES INC	CARIBOU	ME	649
DUPONT GERALD R	NEW GLOUCESTER	ME	648.80
BULICK LILA A	BOWDOIN	ME	648
MAINE SALT COMPANY	HERMON	ME	647
CAMPBELLS USED AUTO PARTS INC	LISBON	ME	647
WASTE MANAGEMENT OF NH	ROCHESTER	NH	639.12
SWEET SENSATIONS	ROCKPORT	ME	636.23
HARRY J SMITH COMPANY	WATERVILLE	ME	636
BOTTOMLINE TECHNOLOGIES INC	PORTSMOUTH	NH	634
A & L CONSTRUCTION INC	PRESQUE ISLE	ME	633
SNELL FAMILY FARM INC	BAR MILLS	ME	625
COASTAL PRODUCTS COMPANY	LISBON FALLS	ME	623
EVERGREEN CUSTOM PRINTING INC	AUBURN	ME	621
CIT TECHNOLOGY FINANCING SVCS INC	LIVINGSTON	NJ	618
GENPROBE SALES & SERVICE INC	SAN DIEGO	CA	617
CROCKETT BRUCE R	FARMINGDALE	ME	616
DOWNEAST ORTHOPEDIC ASSOC PA	BANGOR	ME	604
PLOURDE'S CENTURY THEATRE INC	FORT KENT	ME	601
M & M SERVICE STATION	FORT KENT	ME	599.78
BLAKE MICHAEL A	DEXTER	ME	591
JOSEPHS INC	PORTLAND	ME	589
METABOLIC LEADER LLC PA	SCARBOROUGH	ME	588
GREENLEAF COMPACTION INC	PHOENIX	AZ	586
NICHOLS RESTAURANT GROUP LTD	BETHEL	ME	583
ALLENFARM FENCE COMPANY INC	HERMON	ME	581
MACOMBER INC	PORTLAND	ME	577
G L B CONSTRUCTION	WESTBROOK	ME	576

Business Name	City/Town	State	Refund
CSI LEASING INC	ST LOUIS	MO	575
MAINE SUBS INC	PORTLAND	ME	573.21
PELLETIER BARRY J	FORT KENT	ME	572.66
CAMDEN MAINE STAY INN LLC	CAMDEN	ME	572
DRILLEN ENTERPRISES INC	LEWISTON	ME	572
MID MAINE CPL LLC	AUBURN	ME	570
MEDICAL MUTUAL INS CO OF ME	PORTLAND	ME	562
ACADIA INSURANCE CO	URBANDALE	IA	558
PHYSICIAN BILLING & CONSULTING INC	AUBURN	ME	553
JOHN C HERSEY OD PA	WINTERPORT	ME	553
QUARTERDECK INC	CAMDEN	ME	547.71
MORIN BROTHERS INC	FORT KENT	ME	546
INTERSTATE SEPTIC SYSTEMS INC	ROCKLAND	ME	537
FRENCH & BRAWN INC	CAMDEN	ME	536.36
E A BUSCHMANN INC	LEWISTON	ME	536
GAZ BAR U.S., INC.	ESTCOURT STATION	ME	529
K & P RESTAURANT INC	ROCKPORT	ME	526.88
MAGNETIC RESONANCE TECH OF ME LTD	BANGOR	ME	526
WATERWORKS CARWASH INC	WATERFORD	ME	526
YOUNG GUNS AUTO REPAIR SERVICE INC	LEWISTON	ME	524
MORIN MARCEL	SAINT DAVID	ME	524
DAVIS LANDSCAPE CO INC	LISBON	ME	522.27
DAMON REFRIGERATION CO INC	AUBURN	ME	521.79
K & B AUTOMOTIVE INC	ELLSWORTH	ME	521
ROBINSON KRIGER & MCCALLUM	PORTLAND	ME	520
COBBOSEE COLONY GOLF COURSE INC	MONMOUTH	ME	518
TANGLEWOOD ENTERPRISES INC	FORT KENT	ME	516
FRENCHMAN'S BAY ASSOC	PORTSMOUTH	NH	511
CAVENDISH FARMS OPERATIONS INC	PRESQUE ISLE	ME	510
VERVE INC	ORONO	ME	504
LANDRY & SONS ACOUSTICS INC	LEWISTON	ME	502
BREVETTO LLC	CAMDEN	ME	500.35
EASTERN FIRE PROTECTION CO	AUBURN	ME	499
MAINE ROOF CONSULTING	LEWISTON	ME	495
M & M SHEETMETAL & WELDING INC	PRESQUE ISLE	ME	492
BOULOS COMPANY THE	PORTLAND	ME	491
ALL PLAY LLC	LINCOLNVILLE	ME	489.60
CAMERON RICHARD	CANADA	QC	487
BELL CHIROPRACTIC PC	HOULTON	ME	486
ALBUS BUSINESS GROUP	PORTLAND	ME	484
GOLDBERG MICHAEL P	ORONO	ME	482
BRANN & ISAACSON LLP	LEWISTON	ME	482
KENNEBUNK OPERATIONS LLC	KENNEBUNK	ME	479
POIRIER TIMOTHY M	WINSLOW	ME	477
SHREE KRISHNA LLC	BRUNSWICK	ME	469
WOODMANS BREWING COMPANY LLC	ORONO	ME	466
H E CALLAHAN CONSTRUCTION INC	AUBURN	ME	461
MAINE SPINE & NERVE INSTITUTE SCARB	PORTLAND	ME	460.83
CAREY FOODS INC	CARIBOU	ME	455
GOLDEN LI'S INC	MADAWASKA	ME	454
MCTEAGUE HIGBEE CASE COHEN WHITNEY & TOKER, PA	TOPSHAM	ME	453
CARON'S LAWN & PROPERTY MAINTENANCE, INC	PRESQUE ISLE	ME	451
GOLDWORKS INC	AUBURN	ME	450.51
CONCORDIA PARTNERS LLC	PORTLAND	ME	447

Business Name	City/Town	State	Refund
DONALD J. & RACHEL C. PARADIS PTNRS	WINSLOW	ME	446
LEDGE-HILL SERVICE INC	FORT KENT	ME	440
WHEATON & MCLAUGHLIN INC	PRINCETON	ME	440
DSM LLC	PORTLAND	ME	437
MAINE STREET GRAPHICS INC	BRIDGTON	ME	435
CHESTER M KEARNEY PA	PRESQUE ISLE	ME	431
NEPW LOGISTICS INC	MECHANIC FALLS	ME	430.56
HERRICKS GARAGE INC	ROCKPORT	ME	427.84
ALLIED PHYSICAL THERAPY	FARMINGTON	ME	423
HALES LAWNCARE INC	YORK	ME	421
JAYMAD CORPORATION	BREWER	ME	420
DARLING INDUSTRIAL GROUP INC	WELLS	ME	419
TRASK DECROW MACHINERY INC	SOUTH PORTLAND	ME	418.57
HARDY WOLF & DOWNING PA	LEWISTON	ME	417
MACHIAS ANIMAL HOSPITAL INC	MACHIAS	ME	408
RESULTS MARKETING & DESIGN LLC	WESTBROOK	ME	406
PO' BOYS & PICKLES LLC	FALMOUTH	ME	400
PINE HILL GOLF COURSE INC	HOLDEN	ME	400
ROUSSEAU MANAGEMENT INC	BRUNSWICK	ME	400
GE EQUIP MIDTICKET LLC 2011 1	BILLINGS	MT	400
JOKERS FOUR INC	PORTLAND	ME	397
LEVASSEUR PHILIP L	FORT FAIRFIELD	ME	396.90
CLOUD 9 DAY SPA & WELLNESS CENTER	LEWISTON	ME	388
EVERGREEN INDEMNITY LTD.	LEWISTON	ME	387
NU-TEK INC	PRESQUE ISLE	ME	387
MICHAEL T RUETTY DDS LLC	SOUTH PORTLAND	ME	383
ROBERT DAIGLE & SONS INC	NEW CANADA	ME	380
ADVANCED TECHNICAL EQUIPMENT INC	NORTH YARMOUTH	ME	378
FALMOUTH OPERATIONS LLC	FALMOUTH	ME	375.99
KENNEBEC VETERINARY SERV INC	OAKLAND	ME	372
HENRYVILLE LLC	KITTERY POINT	ME	371.05
MATH COPPER LLC	WINDHAM	ME	368.36
ST JOHN VALLEY PHARMACY LLC	FORT KENT	ME	368
ROWE DONALD L	WINSLOW	ME	367.36
THINGS REMEMBERED INC	HIGHLAND HEIGHTS	OH	364
DUCAS LOGGING INC	WALLAGRASS	ME	362
PERSEID CORP	CAMDEN	ME	356.88
MAIN STREET FITNESS LLC	HOULTON	ME	356.83
R M DAVIS INC	PORTLAND	ME	356
COUNTRY HOME CORP	AUBURN	ME	355
CUSHMAN AND SONS INC	PRESQUE ISLE	ME	354
IDEXX DISTRIBUTION INC	WESTBROOK	ME	351
RALPH MCNAUGHTON CONSTRUCTION INC	NEWPORT	ME	345.92
GENTIVA HEALTH SERVICES USA LLC	OVERLAND PARK	KS	344
NADEAU LOGGING INC	FORT KENT	ME	341
BUGGY BROOK FARM	FORT KENT	ME	339
SCHOONER BAY LODGING INC	ROCKPORT	ME	338.27
PARLIN RACHEL L	BATH	ME	338
ATLANTIC GREAT DANE INC	S PORTLAND	ME	336
LES ENTREPRISES FORESTIERES	LAC ETCHEMIN	QC	334.50
GOSSELIN & DUBORD P.A.	LEWISTON	ME	330
CAREY FOOD ENTERPRISES INC	CARIBOU	ME	326
JOMAR INC	BANGOR	ME	324
BENSON JOYCE	TROY	ME	322

Business Name	City/Town	State	Refund
RICHARDS BLAINE A	TRENTON	ME	321
DAWSON SMITH PURVIS & BASSETT PA	PORTLAND	ME	319
HALLOWELL BREWING CO	HALLOWELL	ME	315
RIOUX COREY	FORT KENT	ME	311
CHASE VAUGHN L	MAPLETON	ME	308
L BLANCHETTE AND SONS INC	LEWISTON	ME	306
GENESCO INC	NASHVILLE	TN	299
COWPERTHWAIT NEIL F	HOULTON	ME	298
ICP LLC	CAMDEN	ME	291
GRONDINS AUTO BODY	JAY	ME	290
MAINE HOSPITAL ASSOCIATION	AUGUSTA	ME	287
FILLMORE'S INCORPORATED	SEARSPORT	ME	286.30
HALL GARY L	CASCO	ME	285
YANKEE CLIPPER PET GROOMING INC	ROCKPORT	ME	283.75
PELLETIER KENNETH	SAINT DAVID	ME	283
MICHAUD FARMS BROAD ACRES LLC	CHINA VILLAGE	ME	281.27
VOISINE NORMAN	WALLAGRASS	ME	281
DUBOIS CODY J	FORT KENT	ME	279.38
FROST MICHAEL A	CUMBERLAND	ME	279
FUNDY CONTRACTORS INC	CALAIS	ME	277
ANDERSON THOMAS J	HOULTON	ME	277
SEASONS DOWNEAST DESIGNS	ROCKPORT	ME	274
EMERY A SANTERRE DVM PA	WELLS	ME	273
CROWN EQUIPMENT CORP	NEW BREMEN	OH	273
MILLIARD CONSTRUCTION CO INC	WELLS	ME	271
FIGGINS DENTAL HYGIENE CARE LLC	BANGOR	ME	271
COMPASS HEALTH ANALYTICS INC	PORTLAND	ME	267
OLDE MILL ASSOCIATES, LLC	LEWISTON	ME	266
CIULLA MICHAEL A	LEE	ME	264.96
BARNIES BAR & GRILL	LEWISTON	ME	264
GREGOIRE REBECCA A	WELLS	ME	261
COUNTRYSIDE RETREAT LLC	SAINT DAVID	ME	261
WING XING SHENG INC	HOULTON	ME	259
MANIAC CROSSFIT INC	SCARBOROUGH	ME	254
GEORGE T QUIGLEY & SON	FORT KENT	ME	254
SODEXO OPERATIONS LLC	BUFFALO	NY	253
ES III INC	BATH	ME	250.47
DESCHAI NE CHAD J	PRESQUE ISLE	ME	249
PILKINGTON NORTH AMERICA INC	TOLEDO	OH	248
CATS ON CALL INC	SCARBOROUGH	ME	246.10
RTFEC PC	BUCKSPORT	ME	245
MELANSON CONSTRUCTION INC	LEWISTON	ME	243
COUSINS LEWIS E	CARIBOU	ME	241
PELLETIER FLORIST	FORT KENT	ME	240
TTM INC	MADAWASKA	ME	237.71
MACCOOLE JEFFREY H	ROCKPORT	ME	236.04
FROST'S MOBIL SERVICE	PITTSFIELD	ME	232
BUILDINGS ETCETERA INC	HOULTON	ME	228
HERMON FAMILY RESTAURANT	HERMON	ME	226.51
SOUTHERN MAINE PHYSICAL THERAPY PA	S PORTLAND	ME	225
NORTH RIDGE SERVICES	FORT KENT	ME	223
DANIEL D CHASSE DC PA	FORT KENT	ME	222
LEFT BANK BOOKS	BELFAST	ME	221
NEGM STEVEN B	LEWISTON	ME	219

Business Name	City/Town	State	Refund
BEAULIEU & SON TRUCKING INC	ST JOHN PLT	ME	219
JEAN MORIN INC	FORT KENT	ME	218
MOORE MARIANNE	CALAIS	ME	218
ROCKPORT FAMILY CHIROPRACTIC	ROCKPORT	ME	215.54
GAMACHE & LESSARD COMPANY INC	AUBURN	ME	215
VAN STEENBERG AND ASSOCIATES PA	ROCKPORT	ME	214.97
H M PAYSON & CO	PORTLAND	ME	212
SPIVEY ROBERT M	BRUNSWICK	ME	210
BRUNSWICK MARTIAL ARTS ACADEMY INC	TOPSHAM	ME	210
TOMPKINS KEVIN J	PRESQUE ISLE	ME	208.21
GUIMOND JR ALBERT	FORT KENT	ME	208.13
ELM STREET PRINTING & GRAPHICS INC	CAMDEN	ME	208
NASON MECHANICAL SYSTEMS	AUBURN	ME	204
SOMATEX REALTY LLC	PITTSFIELD	ME	203
DAIGLE STEVEN H	FORT KENT	ME	203
KINNEYS CONSTRUCTION INC	SEARSPORT	ME	202.64
RODD ERIC	MAPLETON	ME	201
RICOH USA, INC	VALLEY FORGE	PA	200
PAPE AUTO MOTION INC	SOUTH PORTLAND	ME	200
BOURGOIN RANDOLPH B	ORNEVILLE-TWP	ME	190
SMITH & MAY MASONRY INC	WEST ROCKPORT	ME	188.30
RUSH WANITA	HOULTON	ME	182.70
MCW INC	WEST PARIS	ME	176
BLEECKER & FLAMM INC	ROCKPORT	ME	173.52
PRESCOTT STEPHEN	BRUNSWICK	ME	173
THE THIRSTY MULE LLC	OAKLAND	ME	171
MID MAINE MARINE INC	OAKLAND	ME	169
COOK RHONDA K	OAKLAND	ME	168
THE PIERCE STUDIO INC	BRUNSWICK	ME	164
VALLEY FUNERAL SERVICE INC	FORT KENT	ME	162
BOLES RICHARD T	OAKLAND	ME	161
CORNISH SHAWN C	LEWISTON	ME	160
DORR BRUCE S	FORT FAIRFIELD	ME	159.25
NEUROPSYCHOLOGY AND CONCUSSION MANAGEMENT ASSOCIATION	ROCKLAND	ME	155
BOUCHER JOHN R	FORT KENT	ME	154
BELMONT INN LLC	CAMDEN	ME	154
IBM CORP	ARMONK	NC	154
NAHEKS INC	GORHAM	ME	151.20
BLACK BEAR LADDER INC	LEWISTON	ME	151
PAGE PAUL H	SOUTH CHINA	ME	150
STADDEN RONALD R	BRUNSWICK	ME	149
MAINE HEALTH CARE ASSOCIATION	AUGUSTA	ME	148
4UE INC	DAMARISCOTTA	ME	148
LONG LAKE CONSTRUCTION	SAINT DAVID	ME	147.90
THE GELATO FIASCO INC	BRUNSWICK	ME	147.17
IDEXX VETERINARY SERVICES INC	WESTBROOK	ME	147
ROLLINS & SONS AUTO BODY INC	W ROCKPORT	ME	146.12
POST OFFICE EDITORIAL	CAMDEN	ME	142.22
G V LOGGING INC	FORT KENT	ME	139
CITIFINANCIAL SERVICING LLC	HARTFORD	CT	139
LITTLE LEARNERS CHILDCARE	SOUTH THOMASTON	ME	138
STARBUNNY CORPORATION	CAMDEN	ME	136.70
BLUE MARBLE GROUP, INC.	HALLOWELL	ME	133
CORRIVEAU ROBBY	FORT KENT	ME	131

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YACHTING SOLUTIONS LLC	CAMDEN	ME	125.67
SAUCIER JACQUES	FORT KENT MILLS	ME	124
SEVERSON HAND & NELSON PA	HOULTON	ME	123
ANDERSON DOUGLAS L	NEW SWEDEN	ME	123
SAUCIER'S SANITATION LLC	FORT KENT	ME	119
PAGE MONUMENTS	BRUNSWICK	ME	116
WAGON MASTERS INC	SCARBOROUGH	ME	116
MARTIN PAUL G	ST JOHN PLT	ME	115
WHITMORE SUSAN D	ORONO	ME	114.39
PAULS GAS INC	FRENCHVILLE	ME	113
CAMDEN ACCOMMODATIONS	CAMDEN	ME	110.01
KASAMARA BRIDAL BOUTIQUE LLC	EAGLE LAKE	ME	109
UNION FARM EQUIPMENT INC	UNION	ME	109
UNIVERSAL BREAD BAKERS	WATERVILLE	ME	105
CORINNA NEWPORT AGENCIES	NEWPORT	ME	103
ROY AUTO PARTS INC	FORT KENT	ME	103
HAY BRIGHT JEAN MARLYN	DIXMONT	ME	103
LABONTY ENGINEERING INC	SCARBOROUGH	ME	101
DORKS UNLIMITED	FREEPORT	ME	97
FOX RUN MOBILE HOME SALES INC	LEWISTON	ME	95
HOMEPORT SUPPLY LLC	NEWCASTLE	ME	94
HEWITT DAVID D	NEW SWEDEN	ME	94
RALSTON GALLERY INC	ROCKPORT	ME	89.92
JP LD CORPORATION	PRESQUE ISLE	ME	88.65
FITZPATRICK STACY L	HOULTON	ME	87
SHANGRI-LA KENNELS INC	AUBURN	ME	87
GAMBELL WILLIAM G	CAMDEN	ME	84.73
PORTAGE CONSTRUCTION CO INC	PORTAGE	ME	83
NATURE'S CHOICE	CAMDEN	ME	82
VFS FINANCING INC	FT MYERS	FL	81
XEROX FINANCIAL SERVICE LLC	ROCHESTER	NY	81
01ZERO9 INC	SANFORD	ME	78
J R S LOGGING INC	FORT KENT	ME	77
FALES & FALES PA	LEWISTON	ME	76
MAHOGANY INC	CAMDEN	ME	76
CIT COMMUNICATIONS FINANCE CORP	LIVINGSTON	NJ	75.92
AYOTTE THERESA M	BREWER	ME	75
RC PETERS CPA TAX & FINANCIAL SERVICE INC	BANGOR	ME	71
GENE'S ELECTRONIC	FORT KENT	ME	71
LIFE BY DESIGN PA	PRESQUE ISLE	ME	67
MACHAIS MOTEL LLC	MACHIAS	ME	67
MCLELLAN AMY L	CARIBOU	ME	66.20
HOBOKEN GARDENS INC	ROCKPORT	ME	62.20
GGA CORP	LEWISTON	ME	61
BROCHU RICKY A	LEWISTON	ME	60
WINER ERIC J	HODGDON	ME	58.72
TRIGLIONE JR ARTHUR D	BRIDGTON	ME	55.28
PLOURDE MORNEAULT & DUBAY PA	FORT KENT	ME	55
MORSE MARTIN E	WELLS	ME	52
MASCHINO & SONS LUMBER COMPANY INC	NEW GLOUCESTER	ME	51
SHIRO LOUIS J	WATERVILLE	ME	50
ROBERT C GRIESHABER PA	AUBURN	ME	49
PRIESTLEY & ASSOCIATES ARCHITECTURE	ROCKPORT	ME	47.77
TWIN BROOKS STRETCHERS	LINCOLNVILLE	ME	44

Business Name	City/Town	State	Refund
JOHNSTONE CARLTON D	CAMDEN	ME	42.83
LIBNER & GABREE PA LLC	BRUNSWICK	ME	42
BONNIE'S PLACE INC	ROCKPORT	ME	37.86
MAINSTONE JEWELRY INC	FARMINGTON	ME	36
NORTON LISA J	PRESQUE ISLE	ME	35
CAMPBELL CHANDRA B	DANFORTH	ME	35
PITAS THEODORE R	WESTBROOK	ME	32.55
ADVENTURE ADVERTISING INC	ROCKPORT	ME	32
WITHAM CARLA R	STETSON	ME	31
MEDCOM LLC	BANGOR	ME	24.79
SERENDIPITY FINE CONSIGNMENT, INC	CAMDEN	ME	24.21
BITHER STEPHEN J	HOULTON	ME	24
INGRAHAM ASSOCIATES	ROCKPORT	ME	23.89
BRYAN CHRISTOPHE M	FAIRFIELD	ME	22
FOREST JEAN E	ROCKPORT	ME	21
LACOMBE DEANNA	GREENVILLE	ME	20.02
PERFORMANCE TRANSPORTATION LLC	RICHMOND	VA	20
EASTERN SPRINKLER SERVICES INC.	AUBURN	ME	19
WEE COTTAGE	ROCKPORT	ME	16.86
PAYCHEX NORTH AMERICA INC	ROCHESTER	NY	14
FLETCHER LARRY J	MARS HILL	ME	12
DANAS AUTO SALES INC	PRESQUE ISLE	ME	11.80
DIRIGO GLASS INC	BELFAST	ME	10.09
WILLSON BRIAN L	ROCKPORT	ME	9.84
GE EQUIPMENT SMALL TICKET LLC 2014	FORT MYERS	FL	9
THE DOUGH CO	LEWISTON	ME	8
P R B ASSOC	ROCKPORT	ME	8
RAINSTORM INC	ORONO	ME	8
LATTA CAROL L	ROCKPORT	ME	7.73
ECS LIMITED LIABILITY COMPANY	AUBURN	ME	6
THE FINANCIAL RESPONSE INC	ROCKPORT	ME	5.62
INTEGRA SERVICES LLC	OAKLAND	ME	5