



JANET T. MILLS
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
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ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD
EXECUTIVE DIRECTOR

September 1, 2025

Patty Cormier, Director
Maine Forest Service
22 State House Station
Augusta, ME 04333-0022

Dear Director Cormier:

Pursuant to 36 M.R.S. § 2728, enclosed is an annual report of the number of landowners filing Commercial Forestry Excise Tax Returns for 2025. Please feel free to contact me if you have any questions about this report.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jerome D. Gerard', with a large, stylized flourish at the end.

Jerome D. Gerard

Enclosure

cc: Kirsten LC Figueroa, DAFS Commissioner
Amanda E. Beal, DACF Commissioner



**Report on Landowners Filing Commercial Forestry
Excise Tax Returns for 2025**

**A Report Prepared for the
Department of Agriculture, Conservation and Forestry,
Bureau of Forestry
Pursuant to 36 M.R.S. § 2728**

**Department of Administrative and Financial Services
Maine Revenue Services**

September 1, 2025

In accordance with 36 M.R.S. § 2728, Maine Revenue Services (“MRS”) submits this annual report to the Department of Agriculture, Conservation and Forestry, Bureau of Forestry (“Forestry”).


On or before September 1st of each year, MRS must provide to Forestry information on the number of landowners filing tax returns under the Commercial Forestry Excise Tax (“CFET”) law. The information must include a breakdown of the number of landowners by acreage categories.

Below is a breakdown of the number of landowners filing CFET returns for 2025 organized into categories based on the number of acres of commercial forest land owned by the landowner in the State. For 2025 CFET returns, ownership is based on the status of the property as of April 1, 2024. If additional or alternative acreage categories would be more helpful, please contact the MRS Property Tax Division at (207) 624-5600.

**Landowners Filing CFET Returns for 2025 by Acres
of Commercial Forest Land Owned**

Landowner Commercial Acreage	No. of Landowners	Total Category Acreage
<500	83	17,457.32
500-1,000	212	151,815.84
1,000-5,000	192	423,619.67
5,000-10,000	34	238,726.62
10,000-25,000	40	598,929.67
25,000-100,000	22	1,022,230.21
100,000-250,000	8	1,256,795.80
250,000-500,000	5	1,751,732.91
500,000+	6	3,924,438.32
Grand Total	602	9,385,746.36

Respectfully submitted,



Jerome D. Gerard, Executive Director
Maine Revenue Services