



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION EXEMPTION APPLICATION

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## INCORPORATED NONPROFIT EDUCATIONAL INSTITUTION

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Name of Corporation \_\_\_\_\_  
Name of School \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** “Sales to schools.” PL 2005, c. 622, §§6 and 10 (NEW).

“School” means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank. PL 2007. c. 438, §30 (AMD).

### PLEASE ANSWER THE FOLLOWING QUESTIONS

1. Is the school incorporated? YES \_\_\_ NO \_\_\_  
You must send a copy of the articles of incorporation.
2. Has the school received 501(c) nonprofit status from the IRS? YES \_\_\_ NO \_\_\_  
You must send a copy of the IRS determination letter.
3. Does the school have a regular faculty and curriculum? YES \_\_\_ NO \_\_\_
4. Does the school have a student body attending through the normal school year? YES \_\_\_ NO \_\_\_
5. Does the school keep academic records of students attendance and completion? YES \_\_\_ NO \_\_\_
6. Do the students receive credits transferable for acceptance to High School, or College? YES \_\_\_ NO \_\_\_

**Note:** All information contained on this application is subject to **VERIFICATION** by Maine Revenue Services. Maine Revenue Services may request additional information or documentation necessary to determine eligibility.

I hereby certify under the pains and penalty of perjury that \_\_\_\_\_  
is an incorporated nonprofit educational institution. I therefore request that a sales, use and  
service provider tax exemption certificate be issued to the above organization pursuant to 36  
M.R.S. §§ 1760(16)(K) and 2557(3)(K).

Date: \_\_\_\_\_ Signature: \_\_\_\_\_  
Tel: \_\_\_\_\_ Printed Name: \_\_\_\_\_  
Fed ID: \_\_\_\_\_ Title: \_\_\_\_\_  
Email: \_\_\_\_\_ Date Facility Opened: \_\_\_\_\_

Mailing address: Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060  
APP-122 (Rev 03/2020)