



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

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## A NONPROFIT YOUTH ORGANIZATION

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Name of Corporation \_\_\_\_\_  
Name of Youth Organization \_\_\_\_\_  
Physical Location \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads**, “Nonprofit youth organizations. Sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting.” PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF); RR 2019, c. 1, Pt. A, §65 (COR).

*Has the youth organization received 501(c) nonprofit status from the IRS? Yes \_\_\_ No \_\_\_*  
*Is your organization geared towards the youth (18 years old or younger)? Yes \_\_\_ No \_\_\_*  
*Does the organization provide athletic instruction in a non residential setting? Yes \_\_\_ No \_\_\_*

IF YOU ANSWERED **“NO”** TO ANY OF THE ABOVE QUESTIONS, **STOP:** YOU DO NOT QUALIFY!

### IN ORDER TO PROCESS THE APPLICATION THE FOLLOWING **MUST** BE INCLUDED:

1. Copy of the IRS determination letter indicating 501(c) nonprofit status;
2. Please forward any licenses, publications issued to or by your organization which would provide details regarding purpose, mission and/or services offered, if applicable.

**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 penalties of perjury that \_\_\_\_\_ is nonprofit youth organization. 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(56) and 2557(18).

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

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