



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

AREA AGENCIES ON AGING

Name of Corporation _____
Name of Area Agency on Aging _____
Physical Location _____
Mailing Address _____

The statute reads, “Beginning January 1, 2022, sales to an area agency on aging designated under Title 22, section 5116, subsection 1, paragraph B, or sales to a public or nonprofit private agency that is operating under grants authorized by Title 22, chapter 1457, that is providing social services in order to secure and maintain maximum independence and dignity in a home environment for older people capable of self-care with appropriate supportive services.” PL 2021, c. 399, §1 (NEW); RR 2021, c. 1, Pt. A, §43 (RAL).

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

1. Documentation indicating the organization is an area agency on aging as designated by 22 M.R.S. § 5116(1)(B); or
2. Documentation indicating the organization is operating under grants authorized by Title 22, chapter 1457;
3. If a nonprofit, please provide a copy of the IRS determination letter indicating 501(c) nonprofit status;
4. 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 an area agency on aging. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. § 1760 (108).

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-166 (NEW – 01/2022)

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