



STATE OF MAINE
 MAINE REVENUE SERVICES
 24 STATE HOUSE STATION
 AUGUSTA, MAINE
 04333-0024

ADMINISTRATIVE & FINANCIAL
 SERVICE

REBECCA M. WYKE
 COMMISSIONER

John Elias Baldacci
 GOVERNOR

JEROME D. GERARD
 ACTONG EXECUTIVE DIRECTOR

**APPLICATION FOR SALE/USE TAX EXEMPTION CERTIFICATE
 FOR AN INCORPORATED NON-STOCK EDUCATIONAL INSTITUTION**

Name of Corporation	_____
Name of School	_____
Physical Location	_____
Mailing Address	_____

The statute reads, "Schools" means incorporated non-stock education institutions, including institutions empowered to confer educational, literary or academic degrees, which have a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year, which keep and furnish to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank, no part of the net earnings of which inures to the benefit of any individual. PL 1987,c. 343, §4 (amd).

Is the school incorporated? Yes ___ No ___
Send a copy of the articles of incorporation

Has the school received 501(c) nonprofit status from the IRS? Yes ___ No ___
Send a copy of the IRS determination letter indicating 501(c) nonprofit status

IN ORDER TO PROCESS THE APPLICATION THE FOLLOWING MUST BE INCLUDED

1. Copy of the Articles of Incorporation, as well as a copy of the Constitution and/or By-law
2. Copy of the Copy of the IRS determination letter indicating 501(c) nonprofit status

I hereby certify that _____ is an incorporated non-stock educational institution. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRSA 1760 (16).

Date: _____ Signature: _____

Tel. _____ Print Name: _____

Fed ID: _____ Title: _____

Date Facility Opened: _____

ST-R-22