



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

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).

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)3 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 certify under the pains and penalty of perjury 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 of School Official: _____
Tel: _____ Print Name: _____
Fed ID: _____ Title: _____
Date Facility Opened: _____

ST-R-22 (Rev 10/05)