



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

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## CERTAIN NONPROFIT CEMETERIES

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

**The statute reads,** “Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.” PL 2021, c. 416, §1, (NEW); PL 2021, c. 416, §2 (AFF); RR 2021, c. 1, Pt. A, §44 (RAL).

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

1. Copy of your organization’s Articles of Incorporation, Constitution and/or By-laws;
2. Copy of the IRS determination letter indicating 501(c)(13) status as a cemetery company owned and operated exclusively for the benefit of its members or not operated for profit;
3. 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 a cemetery company exempt from federal income tax under Section 501(c)(13) of the Code. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. 1760 § (109).

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