



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

INCORPORATED NONPROFIT CHILD CARE FACILITY

Name of Corporation _____
Name of Child Care Facility _____
Physical Location _____
Mailing Address _____

The statute reads, Sales to “licensed, incorporated, nonprofit child care facilities.” PL 2015, c. 300, Pt. A, §20 (AMD).

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-laws;
2. Copy of the child care facility license issued by Maine Department of Health and Human Services;
3. Copy of the IRS determination letter indicating 501(c) nonprofit status.

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 that _____ is an incorporated nonprofit child care facility licensed by the Maine Department of Health and Human Services. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRS § 1760 (43).

Date: _____ Signature: _____
Tel: _____ Printed Name: _____
Fed ID: _____ Title: _____
Email: _____ Date Facility Opened: _____

Mailing address: Maine Revenue Service, P.O. Box 1060, Augusta, ME 04332-1060

APP-147 (Rev. 08/2018)