



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

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## SECTION 501(c)(3) NONPROFIT ORGANIZATION

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Name of Organization: \_\_\_\_\_

Federal Employer Identification Number: \_\_\_\_\_

Physical Location: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Name of Contact Person: \_\_\_\_\_

Telephone Number of Contact Person: \_\_\_\_\_

Email of Contact Person: \_\_\_\_\_

Date Formally Organized: \_\_\_\_\_

**1. Check the appropriate box to indicate your type of organization:**

- ☐ Corporation *(attach a copy of articles of incorporation, including filing receipt, and bylaws and any amendments to either of them)*
- ☐ Trust or foundation *(attach a copy of Declaration of Trust and bylaws and any amendments to either of them)*
- ☐ Limited liability company (LLC) *(attach a copy of articles of organization and operating agreement and any amendments to either of them)*
- ☐ Other *(attach a copy of constitution and bylaws and any amendments to either of them)*

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**The statute reads,** “Beginning January 1, 2025, sales to a nonprofit organization that has been determined by the United States Internal Revenue Service to be exempt from federal income tax under Section 501(c)(3) of the [Internal Revenue] Code [“IRC”], if the tangible personal property or taxable services sold are to be used primarily for the purpose for which the nonprofit organization was organized.” PL 2023, c. 643, Pt. H, § 21 (NEW).

**2. Check the appropriate box to indicate the purpose for which you are claiming exempt status under IRC 501(c)(3):**

- |                                      |   |                                     |
|--------------------------------------|---|-------------------------------------|
| <input type="checkbox"/> Religious   | <input type="checkbox"/> Testing for public safety                                      | <input type="checkbox"/> Literary   |
| <input type="checkbox"/> Charitable  | <input type="checkbox"/> Prevention of cruelty to children or animals                   | <input type="checkbox"/> Scientific |
| <input type="checkbox"/> Educational | <input type="checkbox"/> Fostering national or international amateur sports competition |                                     |

**(See Page 2 For Application Requirements and Signature)**

3. Has the organization received an exemption from federal income tax under IRC section 501(c)(3)?  
Yes ☐ No ☐

4. If you are a branch or chapter, has your parent organization received an exemption from federal income tax under IRC section 501(c)(3) that applies to subordinate branches or chapters? Yes ☐ No ☐

*If Yes, please see #3 in requirements.*

**APPLICATION REQUIREMENTS THAT MUST BE INCLUDED IN ORDER TO PROCESS:**

1. Copy of the IRS determination letter indicating 501(c)(3) nonprofit status.
2. Please provide the supporting documentation required as indicated by the type of organization you have indicated above in Question 1.
3. If you checked “yes” to Question 4 please provide one of the following:
  - A current letter from the “parent” organization certifying that the branch or chapter is a member of the organization and is included under the federal 501(c)(3) exemption; or
  - A copy of the “parent” organization’s directory of branches, chapters, or other subunits that lists this branch or chapter as one of those covered by the federal exemption.
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 included with 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 Section 501(c)(3) nonprofit organization. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. § 1760(115).

\_\_\_\_\_  
Signature of Owner, Partner or Corporate Officer

\_\_\_\_\_  
Printed Name Title Date

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

APP-171 (NEW – 01/01/2025)

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