



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

INCORPORATED NONPROFIT PRIVATE RESIDENTIAL CHILD CARING INSTITUTION

Name of Corporation _____
Name of Child Caring Institution _____
Physical Location _____
Mailing Address _____

The statute reads, "Other institutions. Sales to incorporated private nonprofit residential child caring institutions which are licensed by the Department of Health and Human Services as child caring institutions." PL 1975, c. 293, §4 (amd.); 2003, c. 689, Pt. B, §6 (rev).

Is the child caring institution incorporated? Yes ___ No ___
Has the child caring institution received 501(c) nonprofit status from the IRS? Yes ___ No ___

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 IRS determination letter indicating 501(c) nonprofit status.
3. Copy of the license issued by the Department of Health and Human Services.

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 caring institution. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRSA 1760 (18-A).

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

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

APP-107 (Rev 10/2012)

Phone: (207) 624-9693

V/TTY: 7-1-1
E-mail: sales.tax@maine.gov

Fax: (207) 287-6628