



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

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## AGENCIES OF GOVERNMENT

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Name of Corporation \_\_\_\_\_  
Name of Agency of Government \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** “Certain governmental entities. Sales to the State or any political subdivision of the State, or to the Federal Government, or to any unincorporated agency or instrumentality of either of them or to any incorporated agency or instrumentality of them wholly owned by them. This exemption does not apply to corporations organized under Title IV, Part E of the Farm Credit Act of 1971, 12 United States Code, Sections 2211 to 2214.” PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF); PL 2005, c. 622, §5 (AMD).

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

1. For organizations ***other*** than the Federal or State Government or any political subdivisions, send a copy of the Constitution and/or By-laws;
2. If this organization was ***created through legislative act***, please cite the appropriate section of law that designates this organization’s status as an exempt agency of government;
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 an agency of government. I therefore request that a sales, use and service provider tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. §§ 1760(2) and 2557(2).

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

APP-108 (Rev 03/2020)

Phone: (207) 624-9693

V/TTY: 7-1-1  
E-mail: [sales.tax@maine.gov](mailto:sales.tax@maine.gov)

Fax: (207) 287-6628