



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

FOR A REGULARLY ORGANIZED CHURCH

Name of Corporation _____
 Name of Church _____
 Physical Location _____
 Mailing Address _____

The statute reads, “Sales to regularly organized churches or houses of religious worship.” PL 2015, c. 510, §§1 and 2 (AMD); PL 2015, c. 510, §3 (AFF).

Please check the appropriate answers.

1. Does the church have a constitution or corporate charter binding on its members, and rules or by-laws for the governing of its affairs? YES ___ *Please enclose a copy.* NO ___
2. Does the church have regular services open to the public? YES ___ HOW OFTEN ___ NO ___
3. Does the church have a regular congregation, the majority of which its members are not from one family within the third degree of kinship? YES ___ HOW MANY ___ NO ___
4. Does the church have its primary place of religious worship in a building that is not the residence of any of its organizers, leaders, or members of the congregation? YES ___ NO ___
5. Does the church have a “dissolution clause” in the articles of incorporation that states that no members shall be entitled to share in the distribution of any of the assets in the event of the corporation dissolving? YES ___ *Please enclose a copy.* NO ___
6. Please forward any licenses, publications issued to or by your organization which would provide details regarding purpose, mission and/or services offered, if applicable.

If you answered **“NO”** to any of the above questions, **Stop:** you do not qualify.

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 regularly organized church or house of religious worship. 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(16)(M) and 2557(3)(M).

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-109 (Rev. 03/2020)