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

**FOR A REGULARLY ORGANIZED CHURCH**

<table>
<thead>
<tr>
<th>Name of Corporation</th>
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<tbody>
<tr>
<td>Name of Church</td>
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<tr>
<td><strong>Physical Location</strong></td>
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<tr>
<td>Mailing Address</td>
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**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)