



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 2005, c. 622, §6 (new).

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 it's 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 if 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____

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 nonprofit regularly organized church or house of religious worship." I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRSA 1760 (16M).

Date: _____
Tel: _____
Fed ID: _____

Signature: _____
Printed Name: _____
Title: _____
Date Facility Opened: _____

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

APP-109 (Rev. 10/2005)

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