



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

- INCORPORATED NONPROFIT RESIDENTIAL CARE FACILITY
 INCORPORATED NONPROFIT ASSISTED HOUSING PROGRAM FOR
THE ELDERLY

Name of Corporation _____
Name of Residential Care Facility _____
Physical Location _____
Mailing Address _____

The statute reads, "Sales to incorporated nonprofit residential care facilities and incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Health and Human Services." PL 2005, c. 622, §6 (NEW).

Is the residential care facility incorporated? Yes ___ No ___
Has the residential care facility 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 Maine Department of Health and Human Services;
4. 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 incorporated nonprofit residential care facility. 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) and 2557(3).

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-110 (Rev 03/2020)

Phone: (207) 624-9693

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

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