



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

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## VOLUNTEER SEARCH AND RESCUE ORGANIZATION

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Name of Corporation \_\_\_\_\_  
Name of Organization \_\_\_\_\_  
Physical Location \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** “Nonprofit volunteer search and rescue organizations. Sales to incorporated, nonprofit volunteer search and rescue organizations.” PL 1985, c. 737, Pt. A, §97 (NEW); PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).

*Is the volunteer search and rescue organization incorporated?* Yes \_\_\_ No \_\_\_

*Has the volunteer search and rescue organization 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. 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 volunteer search and rescue organization. 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(53) and 2557(16).

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-115 (Rev 03/2020)