



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

☐ INCORPORATED NONPROFIT EMERGENCY SHELTER  
☐ INCORPORATED NONPROFIT FEEDING ORGANIZATION

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

**The statute reads,** “Emergency shelter and feeding organizations. Sales to incorporated nonprofit organizations that provide free temporary emergency shelter or food for underprivileged individuals in this State.” PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF); RR 2019, c. 1, Pt. A, §62 (COR).

Is the organization incorporated? Yes \_\_\_\_ No \_\_\_\_  
Has the 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 emergency shelter and/or feeding 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(47-A) and 2557(12).

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-117 (Rev 03/2020)

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