



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

INCORPORATED NONPROFIT FIRE DEPARTMENT

Name of Corporation _____
Name of Fire Department _____
Physical Location _____
Mailing Address _____

The statute reads, “Sales to incorporated nonprofit fire departments.” PL 2007, c. 419, §§1 and 2 (AMD).

Is the fire department incorporated? Yes ___ No ___

Has the fire department 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 fire department. 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(26) and 2557(5).

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-119 (Rev 03/2020)

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