



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

INCORPORATED NONPROFIT EDUCATIONAL INSTITUTION

Name of Corporation _____
 Name of School _____
 Physical Location _____
 Mailing Address _____

The statute reads, “Sales to schools.” PL 2005, c. 622, §§6 and 10 (NEW).

“School” means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank. PL 2007. c. 438, §30 (AMD).

PLEASE ANSWER THE FOLLOWING QUESTIONS

- | | |
|----------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Is the school incorporated?
<u>You must send a copy of the articles of incorporation.</u> | YES ___ NO ___ |
| 2. Has the school received 501(c) nonprofit status from the IRS?
<u>You must send a copy of the IRS determination letter.</u> | YES ___ NO ___ |
| 3. Does the school have a regular faculty and curriculum? | YES ___ NO ___ |
| 4. Does the school have a student body attending through the normal school year? | YES ___ NO ___ |
| 5. Does the school keep academic records of students attendance and completion? | YES ___ NO ___ |
| 6. Do the students receive credits transferable for acceptance to High School, or College? | YES ___ NO ___ |

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 penalty of perjury that _____ is an incorporated nonprofit educational institution. 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)(K) and 2557(3)(K).

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-122 (Rev 03/2020)