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

INCORPORATED NONPROFIT EDUCATIONAL INSTITUTION

Name of Corporation
Name of School
Physical Location
Mailing Address

“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? YES ___ NO ___
   You must send a copy of the articles of incorporation.

2. Has the school received 501(c) nonprofit status from the IRS? YES ___ NO ___
   You must send a copy of the IRS determination letter.

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)