



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

INCORPORATED NONPROFIT ANIMAL SHELTERS

Name of Corporation _____
Name of Animal Shelter _____
Physical Location _____
Mailing Address _____

The statute reads, “Sales to incorporated nonprofit animal shelters. Sales to incorporated nonprofit animal shelters of tangible personal property used in the operation and maintenance of those shelters or in the maintenance and care of any animal, including wildlife, housed in those shelters.” PL 1997, c. 545, §1 (AMD).

Is the animal shelter incorporated? Yes ___ No ___
Has the animal shelter 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 animal shelter. I therefore request that a sales/use tax exemption
certificate be issued to the above organization pursuant to 36 M.R.S. § 1760(60).

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-127 (Rev 03/2020)