



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

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## APPLICATION FOR SALE/USE TAX EXEMPTION CERTIFICATE FOR AN INCORPORATED NONPROFIT ANIMAL SHELTERS

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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-law
2. Copy of the IRS determination letter indicating 501(c) nonprofit status
3. Please forward any publications issued 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 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 Title 36 MRSA 1760 (60).

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Tel: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Fed ID: \_\_\_\_\_ Title: \_\_\_\_\_

Date Facility Opened: \_\_\_\_\_

Mailing address: Maine Revenue Service, P.O. Box 1060, Augusta, ME 04332-1060

APP-127 (Rev 10/05)