



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

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## INCORPORATED NONPROFIT NURSING HOME

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Name of Corporation \_\_\_\_\_  
Name of Nursing Home \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** “Sales to incorporated nonprofit nursing homes licensed by the Department of Health and Human Services.” PL 2005, c. 622, §§6 and 10 (NEW).

*Is the nursing home incorporated?* Yes \_\_\_ No \_\_\_

*Is the nursing home licensed by the Maine Department of Health and Human Services?*  
Yes \_\_\_ No \_\_\_

*Has the nursing home 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 nursing home license issued by the Maine Department of Health and Human Services;
3. Copy of the IRS determination letter indicating 501(c) nonprofit status.

**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 nursing home licensed by the Maine Department of Health and Human Services. 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)(B) and 2557(3)(B).

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-131 (Rev 03/2020)

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