



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

A NONPROFIT YOUTH ORGANIZATION

Name of Corporation _____
Name of Youth Organization _____
Physical Location _____
Mailing Address _____

The statute reads, “Nonprofit youth organizations. Sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting.” PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF); RR 2019, c. 1, Pt. A, §65 (COR).

Has the youth organization received 501(c) nonprofit status from the IRS? Yes ___ No ___

Is your organization geared towards the youth (18 years old or younger)? Yes ___ No ___

Does the organization provide athletic instruction in a non residential setting? Yes ___ No ___

IF YOU ANSWERED **“NO”** TO ANY OF THE ABOVE QUESTIONS, **STOP:** YOU DO NOT QUALIFY!

IN ORDER TO PROCESS THE APPLICATION THE FOLLOWING **MUST** BE INCLUDED:

1. Copy of the IRS determination letter indicating 501(c) nonprofit status;
2. 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 nonprofit youth organization. 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(56) and 2557(18).

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-134 (Rev 03/2020)