



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

INCORPORATED NONPROFIT CHILD CARE FACILITY

Name of Corporation _____
Name of Child Care Facility _____
Physical Location _____
Mailing Address _____

The statute reads, “Child care facilities. Sales to licensed, incorporated nonprofit child care facilities.” PL 2015, c. 300, §§20 and 34 (AMD).

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 child care facility license issued by the Maine Department of Health and Human Services;
3. Copy of the IRS determination letter indicating 501(c) nonprofit status;
4. 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 child care facility 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(43) and 2557(9).

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-147 (Rev 03/2020)

Phone: (207) 624-9693

V/TTY: 7-1-1
E-mail: sales.tax@maine.gov

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