



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

## INCORPORATED NONPROFIT FEDERALLY QUALIFIED HEALTH CENTERS

Name of Health Center \_\_\_\_\_

Physical Location \_\_\_\_\_

Mailing Address \_\_\_\_\_

**The statute reads,** “Sales to incorporated nonprofit rural community health centers and **incorporated nonprofit federally qualified health centers.** For the purposes of this paragraph, ‘federally qualified health center’ means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b.” PL 2015, c. 510, §§1 and 3 (AMD).

### PLEASE ANSWER THE FOLLOWING QUESTIONS

- |   |                |
|---|----------------|
| 1. Is the health center incorporated?                                   | Yes ___ No ___ |
| 2. Has the health center received 501(c) nonprofit status from the IRS? | Yes ___ No ___ |
| 3. Does the health center serve an underserved area or population?      | Yes ___ No ___ |
| 4. Does the health center offer a sliding fee scale?                    | Yes ___ No ___ |
| 5. Does the health center provide comprehensive services?               | Yes ___ No ___ |
| 6. Does the health center have an ongoing quality assurance program?    | Yes ___ No ___ |
| 7. Does the health center have a governing board of directors?          | Yes ___ No ___ |
| 8. Does the health center receive federal grants?                       | Yes ___ No ___ |

**Completion Instructions:**

Documentation must be provided to support each “Yes” response. For question 8, if the response is “No”, a copy of the Notice of Look-Alike Designation (NLD) must be provided.

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 federally qualified health center or a so-called federally qualified health center look-alike. 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)(F) and 2557(3)(F).

Date: \_\_\_\_\_  
 Tel: \_\_\_\_\_  
 Fed ID: \_\_\_\_\_  
 Email: \_\_\_\_\_

Signature: \_\_\_\_\_  
 Printed Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date Facility Opened: \_\_\_\_\_

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

APP-158 (Rev. 03/2020)

Phone: (207) 624-9693

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