



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, (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.

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 federally qualified health center or a so-called federally qualified health center look-alike. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRS §1760(16-F).

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-158 (Rev. 07/16)