



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

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## NONPROFIT YOUTH CAMPS

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Name of Corporation \_\_\_\_\_  
Name of Youth Camp \_\_\_\_\_

Physical Location \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

The statute reads, "Sales to nonprofit youth camps as defined in Title 22, section 2491, subsection 16 that are licensed by the Department of Health and Human Services and receive an exemption from property tax under section 652, subsection 1."  
36 M.R.S. § 1760(103); PL 2019, c. 550, §1 (NEW).

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

1. A copy of the IRS determination letter, indicating 501(c) nonprofit status;
2. A copy of your organization's Articles of Incorporation, Constitution, and/or By-Laws, documenting your organization's purpose;
3. A copy of the youth camp license issued by the Department of Health and Human Services;
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 that \_\_\_\_\_ is a nonprofit youth camp licensed by the Department of Health and Human Services. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 M.R.S. § 1760 (103).

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Tel: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Fed ID: \_\_\_\_\_ Title: \_\_\_\_\_

Email: \_\_\_\_\_ Date Facility Opened: \_\_\_\_\_

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

APP-163 (NEW)