



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

NONPROFIT YOUTH CAMPS

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

The statute reads, “Sales occurring on or after June 16, 2020 to a nonprofit youth camp as defined in Title 22, section 2491, subsection 16 that is licensed by the Department of Health and Human Services and receives an exemption from property tax under section 652, subsection 1.” PL 2021, c. 253, Pt. B, §2 (AMD); PL 2021, c. 253, Pt. B, §9 (AFF).

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 under the pains and penalties of perjury that _____ is a nonprofit youth camp. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. § 1760(104).

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 (Rev. 07/2021)