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

CERTAIN NONPROFIT CEMETERIES

Name of Corporation ____________________________
Name of Cemetery ____________________________
Physical Location ____________________________
Mailing Address ____________________________

The statute reads, “Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.” PL 2021, c. 416, §1, (NEW); PL 2021, c. 416, §2 (AFF); RR 2021, c. 1, Pt. A, §44 (RAL).

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

1. Copy of your organization’s Articles of Incorporation, Constitution and/or By-laws;
2. Copy of the IRS determination letter indicating 501(c)(13) status as a cemetery company owned and operated exclusively for the benefit of its members or not operated for profit;
3. 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 cemetery company exempt from federal income tax under Section 501(c)(13) of the Code. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. 1760 § (109).

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-167 (NEW – Effective 01/01/2022)