



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