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

CERTAIN EDUCATIONAL COLLABORATIVES

Name of Collaborative

Names of RSU Members

Physical Location

Mailing Address

The statute reads, “Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and service.” PL 2021, c. 417, §1 (NEW); RR 2021, c. 1, Pt. A, §45 (RAL).

Is the institution incorporated? Yes ___ No ___

Has the institution received 501(c) nonprofit status from the IRS? Yes ___ No ___

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

1. Copy of the Articles of Incorporation, as well as a copy of the Constitution and/or By-law;
2. Copy of the IRS determination letter indicating 501(c) nonprofit status;
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 that under the pains and penalties of perjury that ____________________________ is an incorporated nonprofit educational collaborative. I therefore request that a sales and use tax exemption certificate be issued to the above organization pursuant to 36 M.R.S. § 1760 (110).

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

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