



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

APP-168 (NEW)