



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

TRIBAL ENTITY

Tribal Entity Legal Name: _____
Tribal Entity Representative: _____
Tribal Entity Physical Location _____
Tribal Entity Mailing Address _____

The statute, 36 M.R.S. § 111(8), defines “tribal entity” to mean a business entity:

A. Wholly owned by the Houlton Band of Maliseet Indians, the Mi’kmaq Nation, the Passamaquoddy Tribe, or the Penobscot Nation, a tribal member or tribal members or some combination thereof. For purposes of determining ownership of an entity, a married couple including at least one tribal member is treated as one tribal member, regardless of which spouse owns the entity; or

B. When 75% of the ownership interests are held in aggregate by the Houlton Band of Maliseet Indians, the Mi’kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation and the entity is controlled and managed by the Houlton Band of Maliseet Indians, the Mi’kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation, consistent with the requirements of 13 Code of Federal Regulations, Section 124.109(c)(4); as determined by the federal Small Business Association or the assessor as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(A); or as determined by the federal Small Business Administration as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(B).

A tribal entity must be a separate and distinct legal entity organized or chartered by federal, state or tribal authorities. P.L. 2025, c. 470, Pt. B, §§3 and 7 (AMD).

Please select the type of tribal entity organization you are applying for:

- A. Business entity wholly owned by the Houlton Band of Maliseet Indians, the Mi’kmaq Nation, the Passamaquoddy Tribe, or the Penobscot Nation, by a tribal member or tribal members or some combination thereof; or
- B. Business entity when 75% of the ownership interests are held in aggregate by the Houlton Band of Maliseet Indians, the Mi’kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation and the entity is controlled and managed by the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe or the Penobscot Nation.

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

1. A copy of the Articles of Incorporation, Constitution, By-law, or other document that will demonstrate how the tribal entity is organized.
2. A copy of the tribal entity's written management development plan, if applicable.
3. A copy of the tribal entity's determination of control and/or management made by the Federal Small Business Administration, if applicable.
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 that under the pains and penalties of perjury that _____ is a tribal entity, as defined in 36 M.R.S. § 111(8). I therefore request that a sales and use tax certificate of qualification be issued to the above entity pursuant to 36 M.R.S. § 1760(114).

Date: _____

Signature: _____

Tel: _____

Printed Name: _____

Fed ID: _____

Title: _____

Email: _____

Mailing address: Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060