



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

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## A NONPROFIT HEATING ASSISTANCE ORGANIZATION

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Name of Corporation \_\_\_\_\_

Name of Heating Assistance Organization \_\_\_\_\_

Physical Location \_\_\_\_\_

Mailing Address \_\_\_\_\_

The statute reads, "Sales to organizations that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code and whose purpose is to provide residential heating assistance to low-income individuals."

36 M.R.S. § 1760(102); PL 2017, c. 399, §1 (NEW).

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

1. A copy of the IRS determination letter, indicating 501(c)(3) nonprofit status;
2. A copy of your organization's Articles of Incorporation, Constitution, and/or By-Laws, documenting your organization's mission statement;
3. Documentation to indicate how the organization provides residential heating assistance to low-income individuals.

**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 \_\_\_\_\_ is a nonprofit organization that provides residential heating assistance to low-income individuals. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 M.R.S. § 1760 (102).

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Tel: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Fed ID: \_\_\_\_\_

Title: \_\_\_\_\_

Email: \_\_\_\_\_

Date Facility Opened: \_\_\_\_\_

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

APP-161 (NEW 10/2018)

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