



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

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( ) FOR AN INCORPORATED NONPROFIT RESIDENTIAL CARE FACILITY  
OR  
( ) AN INCORPORATED NONPROFIT ASSISTED HOUSING PROGRAM FOR  
THE ELDERLY

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Name of Corporation \_\_\_\_\_  
Name of Residential Care Facility \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** "Sales to incorporated nonprofit residential care facilities and incorporated nonprofit assisted housing programs for the elderly licensed by the Maine Department of Health and Human Services" PL 2005, c. 622, §6 (new).

*Is the residential care facility incorporated?* Yes \_\_\_ No \_\_\_  
*Has the residential care facility 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. Copy of license issued by the Maine Department of Health and Human Services

**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 an incorporated nonprofit residential care facility. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRSA 1760 (16).

Date: \_\_\_\_\_ Signature: \_\_\_\_\_  
Tel: \_\_\_\_\_ Printed Name: \_\_\_\_\_  
Fed ID: \_\_\_\_\_ Title: \_\_\_\_\_  
Date Facility Opened: \_\_\_\_\_

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

APP-110 (Rev 10/2005)