



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

INCORPORATED NONPROFIT RURAL COMMUNITY HEALTH CENTERS

Name of Corporation _____
Name of Health Center _____
Physical Location _____
Mailing Address _____

The statute reads, Sales to “**incorporated nonprofit rural community health centers** and incorporated nonprofit federally qualified health centers. For the purposes of this paragraph, ‘federally qualified health center’ means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b.” PL 2015, c. 510 (amd).

1. Is the rural community health center incorporated? Yes ___ No ___
2. Has the rural community health center 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-laws
2. Copy of the IRS determination letter indicating 501(c) nonprofit status
3. Documentation to indicate that the health center is serving a rural community

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 rural community health center. I therefore request that a sales/use tax exemption certificate be issued to the above organization pursuant to Title 36 MRS §1760(16-F).

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-135 (Rev 07/16)

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