



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

INCORPORATED NONPROFIT HOME CONSTRUCTION ORGANIZATION CONSTRUCTING LOW-COST HOUSING FOR LOW-INCOME PEOPLE

Name of Corporation _____
Name of Organization _____
Physical Location _____
Mailing Address _____

The statute reads, “Nonprofit home construction organizations. Sales to local branches of incorporated nonprofit organizations whose purpose is to construct low-cost housing for low-income people.” PL 1989, c. 501, Pt. P, §30 (NEW); c. 581, §20 (NEW); c. 871, §12 (RPR); PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).

Is the organization incorporated? Yes ___ No ___

Has the organization 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. 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 under the pains and penalties of perjury that _____
is an incorporated nonprofit home construction organization. I therefore request that a sales, use
and service provider tax exemption certificate be issued to the above organization pursuant to 36
M.R.S. §§ 1760(67) and 2557(23).

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-105 (Rev 03/2020)

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