



# 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 , §§1-2 (AMD); PL 2015, c. 510, §3 (AFF).

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;
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 under the pains and penalties of perjury that \_\_\_\_\_ is an incorporated nonprofit rural community health center. 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(16)(F) and 2557(3)(F).

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-135 (Rev 03/2020)