



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

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## NONPROFIT HOUSING DEVELOPMENT ORGANIZATION DEVELOPING HOUSING FOR LOW-INCOME PEOPLE

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Name of Corporation \_\_\_\_\_  
Name of Organization \_\_\_\_\_  
*Physical Location* \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_

**The statute reads,** “Nonprofit housing development organization. Sales to nonprofit organizations whose primary purpose is to develop housing for low-income people. For the purposes of this subsection, ‘low-income’ means having income that is less than 120% of the median income for the area, adjusted for family size, as established by the United States Department of Housing and Urban Development or its successor organization.” PL 2021, c. 695, §1 (AMD); PL 2023, c. 441 Pt. A, § 2 (AMD); PL 2023, c. 441 Pt. A, § 3 (AFF).

*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 IRS determination letter indicating 501(c) nonprofit status;
2. Copy of the Constitution and/or By-laws, which indicates the purpose of the organization;
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 a nonprofit housing development 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(72) and 2557(27).

Date: _____	Signature: _____
Tel: _____	Printed Name: _____
Fed ID: _____	Title: _____
Email: _____	

Mailing address: Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060  
APP-101 (Rev. 10/2023)

Phone: (207) 624-9693

V/TTY: 7-1-1  
E-mail: [sales.tax@maine.gov](mailto:sales.tax@maine.gov)

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