

**MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION  
ARTICLES OF INCORPORATION RELIGIOUS CORPORATION**

The form below can be filled out on a computer; there are multi-line spaces under items First – Sixth to enter the necessary information. If handwritten, please write legibly in black or blue ink.

**FIRST:** The undersigned [Enter name(s) and address(es) below]:

being at least 18 years of age have been elected by the members of the congregation of to act as trustees in the name and on behalf of said congregation do hereby associate ourselves as incorporators with the intention of forming a religious corporation under the general laws of Maryland.

**SECOND:** The name of the corporation is:

**THIRD:** Purpose:

**FOURTH:** Election of Trustees:

**A.** Time and manner for the election of new Trustees:

**B.** Qualifications of those able to be elected as a Trustee:

**C.** Qualifications of those able to vote for Trustees:

**FIFTH:** The address of the principal place of worship is:

**SIXTH:** The name and address of the resident agent of the corporation are:

**SEVENTH:** "This corporation is organized exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code."

"Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation contribution to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue Law."

"Upon the dissolution of this corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (or corresponding section on any future federal tax code), or shall be distributed to the Federal government, or to a state or local government for public purpose. Any such assets not so disposed of shall be disposed of by a Court in the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

**EIGHTH:**

**IN WITNESS WHEREOF,** we the trustees have signed these Articles of Incorporation and severally acknowledge the same to be our act.

I hereby consent to my designation in document as resident agent for this

**SIGNATURES OF TRUSTEES:**

**SIGNATURE OF RESIDENT AGENT LISTED IN SIXTH:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

**RETURN TO:** (Print)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Maryland Department of Assessments and Taxation  
**Charter Division**  
**GUIDE TO DRAFTING ARTICLES OF INCORPORATION**  
**FOR A TAX-EXEMPT RELIGIOUS CORPORATIONS**

This type of corporation is appropriate only for incorporating a religious congregation which will be requesting tax-exempt status. This guide is to be used with the form for Articles of Incorporation for a "Religious Corporation". Each item below describes how to fill in the blank in the corresponding paragraph of the form.

You may fill in the form and submit that as your Articles of Incorporation. If you have questions not answered by this guide, seek the advice of an attorney, accountant or other business advisor. Legal questions of a general nature cannot be answered by the staff of this Department.

**FIRST:** Insert the names and addresses of at least four adult persons who have been elected by the congregation to create this corporation. The only requirement is that they are at least 18 years old. The address should be one where mail can be received. It can be anywhere.

**SECOND:** Insert the name of the corporation you will have. It must be distinguishable from all other corporations on record in Maryland. To check name availability, you may conduct an on line search at our website: [www.dat.maryland.gov](http://www.dat.maryland.gov), or you may call the department at (410) 767-1330.

**THIRD:** Give a one or two sentence description of the purpose for which the corporation is being created. The description must include the forming of a Congregation or place of worship.

**FOURTH:** The trustees are the people who run this corporation, so the elections which name or replace them are very important. Any rule governing the election of trustees must be in the charter. This cannot be regulated by by-laws. These provisions should be as specific as possible.

- A. This should include the length of the terms of the trustees and exactly when elections are to be held. It should also describe exactly how the election is to be run.
- B. Any qualifications of who can be a trustee must be described here. Otherwise, any adult can be elected.
- C. Any limitation of who can vote for trustees must be described here. Otherwise, any adult who attends the election may vote.

**FIFTH:** Insert the address of the principal place of worship. This should be a place where mail can be delivered and must have a zip code. A post office box will not be accepted unless a street address is also provided in this section.

**SIXTH:** This is the name and address of the individual designated to accept service of process if the corporation is summoned to court for any reason. A person designated must be an adult citizen of Maryland or an existing Maryland corporation. The address must include street, city and zip code. The address must be in Maryland and cannot be a post office box. This person must also sign the document.

**SEVENTH:** 501 (c)(3) language.

**EIGHTH:** All the individuals listed in FIRST and the resident agent in Article SIXTH must sign here.

## FILING INSTRUCTIONS

### To file online:

1. Create an account with Maryland Business Express using the following link:  
<https://egov.maryland.gov/businessesexpress>
2. Follow the instructions for filing on the Maryland Business Express portal.

### To file by mail:

1. Mail your filing, check or money order to:  
State Department of Assessments and Taxation  
Charter Division  
301 W. Preston Street, Room 801  
Baltimore, Maryland 21201-2395
2. Checks or money orders should be made payable to the State Department of Assessments and Taxation or SDAT.

### To file by hand-delivery in drop boxes:

1. Regular Filing. A filing may be hand-delivered to the drop boxes that SDAT maintains in the building lobby at 301 W. Preston Street, Baltimore, MD 21201.
2. Same-day Filing. A same-day expedited filing may be hand-delivered to the appropriate drop box in the building lobby at 301 W. Preston Street, Baltimore, MD 21201. Please check the SDAT website using the following link for additional instructions about same-day service: <https://dat.maryland.gov/businesses/Pages/default.aspx>

### How long will it take to process my documents?

1. Base Filing Fee. \$120 for standard non-expedited review is 6 to 8 weeks.
2. Expedited review. An additional \$50.00 is required for expedited review within 7 to 10 business days.
3. Same-day review. Same-day expedited service requires an additional \$325 fee when filed online or \$425 fee for documents delivered to our office.

**NOTES:** Due to the fact that the laws governing the formation and operation of business entities and the effectiveness of a UCC Financing Statement involves more than filing documents with our office, we suggest you consult an attorney, accountant or other professional. State Department of Assessments & Taxation staff cannot offer business counseling or legal advice.

Regarding annual documents to be filed with the Department of Assessments & Taxation: All domestic and foreign legal entities must submit a Personal Property Return to the Department. Failure to file a Personal Property Return will result in forfeiture of your right to conduct business in Maryland.

**If applicable, please fill out and submit to your local Assessment office the attached exemption application for property owned by religious organizations.**

Revised: January 2023

STATE OF MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION  
APPLICATION FOR EXEMPTION CHURCHES, PARSONAGES, CONVENTS,  
EDUCATIONAL BUILDINGS, AND CHURCH CEMETERIES

TO BE FILED with the Supervisor of Assessments in the appropriate local office; a list of offices is attached.

Applications must be received no later than September 1 in order to have the exemption considered for the current tax levy. Applications received after September 1 will be considered for the next tax levy.

This form seeks information for the purpose of a church exemption on the indicated property. Failure to provide this information will result in denial of your application. However, some of this information would be considered a "personal record" as defined in State Government Article, §10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officers of the State, county or municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the owner of that other property.

Full Name of Titled Owner: \_\_\_\_\_

Address of property: \_\_\_\_\_  
\_\_\_\_\_

Location and description of property: Account Number \_\_\_\_\_

Baltimore City	Ward	Section	Block	Lot
Counties	District	Map	Block	Parcel

Subdivision \_\_\_\_\_

Description \_\_\_\_\_

Date Acquired \_\_\_\_\_ Deed Reference \_\_\_\_\_

1. Below, explain in sufficient detail the type and use of the property, land and buildings:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Is any part of this property rented Yes ☐ No ☐  
If yes, to whom? \_\_\_\_\_  
What is the estimated annual rent? \_\_\_\_\_

3. Does this organization own any adjoining Real Property? Yes [ ] No [ ]

I declare under the penalties of perjury, pursuant to Section 1-201, Tax Property Article, of the Annotated Code of Maryland, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGNATURE OF APPLICANT			DATE		
ADDRESS			PHONE		
CITY	STATE	ZIP CODE			

(FOR OFFICE USE ONLY)

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

New Application	G	Re-Application	G	Code No.	_____
Approved	G	Disapproved	G	Effective	_____

Land	_____	Imp	_____	Total	_____
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Supervisor's Signature \_\_\_\_\_ Date \_\_\_\_\_

THIS APPLICATION IS NOT OPEN FOR PUBLIC INSPECTION



**MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION**  
**REAL PROPERTY ASSESSMENTS**

Offices	Address	City	Zip	Phone	Fax	Email
Allegany County	112 Baltimore Street, 3rd Floor	Cumberland	21501	(301) 777-2108	(301) 777-2052	sdat.alle@maryland.gov
Anne Arundel Co	45 Calvert St, 3rd Fl	Annapolis	21401	(410) 974-5709	(410) 974-5738	sdat.aa@maryland.gov
Baltimore City	6 Saint Paul St, 11th Fl	Baltimore	21202	(410) 767-8250	(410) 333-4626	sdat.baltcity@maryland.gov
Baltimore Co	300 E Joppa Rd, Suite 602	Towson	21286	(410) 512-4900	(410) 321-4148	sdat.blco@maryland.gov
Calvert	200 Duke St	Pr Frederick	20678	(443) 550-6840	(443) 550-6850	sdat.calv@maryland.gov
Caroline	207 S 3rd St	Denton	21629	(410) 819-4450	(410) 819-4441	sdat.crln@maryland.gov
Carroll	17 E Main St	Westminster	21157	(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil	170 E Main St	Elkton	21921	(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
Charles	101 Catalpha Drive, Suite 101A	LaPlata	20646	(301) 932-2440	(301) 932-2189	sdat.char@maryland.gov
Dorchester	501 Court Lane	Cambridge	21613	(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick	5310 Spectrum Dr	Frederick	21703	(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garrett	County Courthouse 317 East Alder St, Rm 106	Oakland	21550	(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford	2 S Bond St	Bel Air	21014	(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard	3451 Courthouse Dr	Ellicott City	21043	(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent	114-A Lynchburg St	Chestertown	21620	(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery	30 W Gude Dr	Rockville	20850	(240) 314-4510	(301) 424-3864	sdat.mont@maryland.gov
Prince George's	14735 Main St	Upper Marlboro	20772	(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's	120 Broadway	Centreville	21617	(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St. Mary's	23110 Leonard Hall Dr, Carter Bldg, Rm 2059	Leonardtown	20650	(301) 880-2900	(301) 475-4856	sdat.stm@maryland.gov
Somerset	11545 Somerset Ave	Princess Anne	21853	(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
Talbot	29466 Pintail Drive, Suite 12	Easton	21601	(410) 819-5920	(410) 822-0048	sdat.talb@maryland.gov
Washington	3 Public Square	Hagerstown	21740	(301) 791-3050	(301) 791-2925	sdat.wash@maryland.gov
Wicomico	Salisbury DC-MSC 201 Baptist St	Salisbury	21801	(410) 713-3560	(410) 713-3570	sdat.wic@maryland.gov
Worcester	One West Market St, Rm 1202	Snow Hill	21863	(410) 632-1196	(410) 632-1366	sdat.wor@maryland.gov

SDAT: July 2018

**ALL ASSESSMENT OFFICES ARE OPEN MONDAY - FRIDAY 8:00 AM – 4:30 PM,  
EXCEPT BALTIMORE CITY WHICH IS OPEN 8:00 AM – 5:00 PM**