

**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 State 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  
**700 East Pratt Street, Suite 2700**  
Baltimore, Maryland 21202
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 123 Market Place, Baltimore, MD 21202.
2. Same-day Filing. A same-day expedited filing may be hand-delivered to the appropriate drop box in the building lobby at 123 Market Place, Baltimore, MD 21202. 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: August 2024



MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION  
**REAL PROPERTY DIVISION**  
 Listed below are the **mailing addresses** for local assessment offices

ASSESSMENT OFFICE MAILING ADDRESSES	PHONE	FAX	EMAIL
Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502	(301) 777-2108	(301) 777-2052	sdat.alle@maryland.gov
Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401	(410) 974-5709	(410) 974-5738	sdat.aa@maryland.gov
Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202	(410) 767-8250	(410) 333-4626	sdat.baltcity@maryland.gov
Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286	(410) 512-4900	(410) 321-4148	sdat.blco@maryland.gov
Calvert County Assessments State Office Bldg. 200 Duke Street, Room 1200, Prince Frederick, MD 20678	(443) 550-6840	(443) 550-6850	sdat.calv@maryland.gov
Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629	(410) 819-4450	(410) 819-4441	sdat.crln@maryland.gov
Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157	(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921	(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646	(301) 932-2440	(301) 932-2189	sdat.char@maryland.gov
Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613	(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703	(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garret County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550	(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014	(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043	(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620	(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850	(240) 314-4510	(301)424-3864	sdat.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772	(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617	(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650	(301) 880-2900	(301)475-4856	sdat.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853	(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601	(410) 819-5920	(410) 822-0048	sdat.talb@maryland.gov
Washington County Assessments 3 Public Square, Hagerstown, MD 21740	(301) 791-3050	(301) 791-2925	sdat.wash@maryland.gov
Wicomico County Assessments Salisbury District Court Multi-Service Center, 201 Baptist Street, Box 8 Salisbury, MD 21801	(410) 713-3560	(410) 713-3570	sdat.wic@maryland.gov
Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863	(410) 632-1196	(410) 632-1366	sdat.wor@maryland.gov

**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**

For a complete list of office locations visit <http://dat.maryland.gov/realproperty/Pages/Maryland-Assessment-Offices.aspx>

Revised: 2/2025

