

GUIDE TO DRAFTING ARTICLES OF INCORPORATION FOR A TAX-EXEMPT RELIGIOUS CORPORATION

This type of corporation is appropriate only for incorporating a religious congregation that will be requesting tax-exempt status. If you have questions not answered by this guide, seek the advice of an attorney, accountant or other business advisor. *Legal questions, even of a general nature, cannot be answered by the staff of the State Department of Assessments and Taxation.*

Religious Corporation: Name

Insert the name you want to use for the corporation. It must be distinguishable from all other corporations on record in Maryland. To check name availability you may conduct an on line search or call the department at (410) 767-1330.

Adding a corporate suffix to the name is also acceptable, but optional.

Religious Corporation: Purpose

You must provide some description of the purpose of the religious corporation. You must select either “Establish a congregation” or “Establish a place of worship”, or both. You may also enter additional details about the purpose of the religious corporation.

Religious Corporation: Trustees

Insert the names and addresses of at least four adult persons who have been elected by the congregation to create this religious corporation. The only requirement is that they are at least 18 years old. The address should be one where mail can be received. However, it can be anywhere, even a PO Box or dropbox address.

Religious Corporation: Election of Trustees

The trustees are the people who run the 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 in by-laws. These provisions should be as specific as possible.

You should include the length of the terms of the trustees and exactly when elections are to be held. You should also describe exactly how the election is to be run.

You must describe any qualifications of who can be a trustee. Unless otherwise limited, any adult can be elected trustee.

You must include any limitations of who can vote for trustees. Unless otherwise limited, any adult who attends the election may vote for trustees.

Religious Corporation: Place of Worship

Insert the address of the principal place of worship. This should also be a place where mail can be delivered, and must have a zip code. A post office box is not acceptable.

Religious Corporation: Resident Agent

Include the name and address of the individual designated as the Resident Agent, and who will be required 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, a Maryland LLC, or a Maryland corporation. The address must include street, city and zip code. The address must be in Maryland and cannot be a post office box or dropbox address. This person must also acknowledge the filing.

Religious Corporation: Statement

This is standard 501 (c)(3) language and must be included in your application. Please read and acknowledge your understanding of this language before submitting your application.

Religious Corporation: Contact Information

You may designate an Alternate Contact for communications about this filing in this section. Unless otherwise indicated here, the Account Holder will receive all communications about this filing.

Religious Corporation: Summary

Please review all of your entered information on this screen. You may edit any of this information directly from this screen. This is your last opportunity to make any changes before submission, so be sure to review this page carefully and thoroughly.

Religious Corporation: Certification

This is the certification section for all parties to the filing. Please do not acknowledge or certify any documents for anyone without their knowledge and consent. By checking the boxes on this page, you are certifying that the identified individuals are aware of their inclusion in this filing, and have agreed to participate in the manner described in the document.

If, at any time, you are unsure what to include or exclude, or have questions on the legal or financial implications of this filing, please consult with an attorney or financial representative of your choosing. The State Department of Assessments and Taxation cannot provide any legal or financial counseling or advice. These filings may have serious financial or legal consequences and should not be completed or submitted lightly.