
Nonprofit Law Resource Library

State-By-State Initial Compliance – Maryland

Initial Filings for Maryland Nonprofit Organizations

1. To Incorporate in Maryland

Submit Articles of Incorporation to:

State Department of Assessments and Taxation
Corporate Charter Division
301 W. Preston St., Room 801
Baltimore, MD 21201

Information: (410) 767-1340
Fax: (410) 333-7097
Web Site: www.dat.state.md.us/sdatweb/sdatforms.html
Filing Fee: \$120

Note: Faxed requests for incorporation are considered expedited and require an additional \$50 fee.

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Maryland Income Tax Exemption

Submit a letter of request with a description of the organization, Bylaws, financial statements, and IRS 501(c)(3) determination letter to:

Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001

Information: (410) 767-1313
Fax: (410) 974-3299
Web Site: www.marylandtaxes.com/
Filing Fee: \$0

4. To Obtain Maryland Sales and Use Tax Exemptions

Submit the Combined Registration Application, with IRS 501(c)(3) determination letter, Bylaws, and Articles of Incorporation to:

Comptroller of Maryland
Central Registration
Revenue Administration Division
Annapolis, MD 21411-0001

Information: (410) 767-1313
Fax: (410) 974-3299
Web Site: www.marylandtaxes.com/
Filing Fee: \$0

5. To Register with the Secretary of State

If planning to solicit funds in Maryland, submit form COR-92 (Registration Statement) with Articles of Incorporation, Bylaws, IRS 501(c)(3) determination letter, most recent Form 990 (or form COF-85 if the organization has not filed a Form 990), names and addresses of the board of directors, and copies of all contracts with professional solicitors or fund-raising counsel to:

Charitable Organizations Division
Office of the Secretary of State
State House
Annapolis, MD 21401

Phone: (410) 974-5534
Web Site: www.sos.state.md.us/
Filing Fee: \$0-200 (depending on revenues)

Notes: If revenues over \$100,000: Provide review audit with Form COR-92.
If revenues over \$200,000: Provide complete audit with Form COR-92

If the funds raised by the organization are less than \$25,000 and no professional fundraiser is used, then only the "Exempt Organization Fund-Raising Notice" form need be filed.