

Maryland Parish Corporate Compliance Checklist - Summary

New Requirements for MD Parish Corporations:

	Requirement	Frequency	Cost	Who handles this?
1)	File an Annual Report <ul style="list-style-type: none"> Maryland Form 1 2023 TPS Form Annual Report Form 1 (maryland.gov) 	Due April 15 th each year.	\$0 ¹	OGC will coordinate; cost billed to parish.
2)	Hold Annual Meeting of Corporate Directors	Annually each Fall (Initial Meetings held Oct. 2023)	N/A	OGC to coordinate scheduling.
3)	Maintain Resident Agent	Annually	\$50	OGC will coordinate; cost billed to parish.

Existing Requirements that Continue for MD Parish Corporations:

	Requirement	Frequency	Cost	Who handles this?
1)	Submit Sales and Use Tax Exemption Certificate (SUTEC) Application <ul style="list-style-type: none"> Maryland Form SUTEC SUTEC 2022 (marylandtaxes.gov) For parishes that do not have a current SUTEC, filing Maryland Form CRA may be required along with Form SUTEC TY2023-CRA 2023 (marylandtaxes.gov) 	Renewal required every 5 years	N/A	Parishes continue to handle. OGC and ADW Finance available as resources.
2)	Maintain Property Tax Exemption <ul style="list-style-type: none"> Form SDATRP_EX-1 - Maryland Property Tax Exemption for Religious Owned Property File with Supervisor of Assessments at appropriate local office. 	Exemption continues until revoked; MD conducts periodic exemption reviews.	N/A	OGC and FMO assist parishes with paperwork.

OGC - Office of General Counsel FMO - Facilities Management Office

¹ [\$0 for report, but the resident agent may charge a nominal fee]