

ATTENTION

Charitable entities in Maryland should complete this application to qualify as distributors of disposable diapers, other hygiene products for infants and children, or feminine personal hygiene products.

Taxpayers who donate to a qualified charitable entity may subtract up to \$1,000 of donations to a qualified charitable entity from their federal adjusted gross income to determine their Maryland adjusted gross income. The donations may be cash, or consist of disposable diapers, other hygiene products for infants and children, or feminine personal hygiene products.

This Application for Charitable Distributor of Diapers and Hygiene Products is for:

1. **FIRST TIME** applicants to be qualified as charitable entities that distribute disposable diapers, other hygiene products for infants and children, or feminine personal hygiene products.
2. You must have a physical business location in Maryland to qualify per Maryland law.

NOTE: Organizations without a location in Maryland **DO NOT** qualify, and your application will be denied.

3. See **COMAR 03.04.02.17** *Donations to Diaper Banks and Other Charitable Entities* for eligibility requirements for qualifying organizations. For additional information visit **www.marylandtaxes.gov**

**MARYLAND APPLICATION FOR CHARITABLE
FORM 087 DISTRIBUTOR OF DIAPERS AND
HYGIENE PRODUCTS**

2022

All applicants must complete this page and Schedules A through D. Failure to complete all required fields and schedules will result in the application being returned.

1. Federal Employer Identification Number (FEIN) (9 digits) (See instructions)							
2. Full legal name of organization							
3. Street Address of physical business location in Maryland (PO Box not acceptable)			City	County	State	Zip code	+4
Telephone number		Fax number		Email address			
4. Mailing Address (PO Box acceptable)			City	State	Zip code	+4	

5. Complete for authorized officer responsible for taxes. **(Required)**. An **Authorized Officer** is a person formally empowered by a business entity to conduct business on its behalf, or a person who can act in an official capacity on behalf of the organization, such as an executive director, CEO, CFO, COO, president, secretary, treasurer, deacon, elder, pastor or any other officer specified by the rules of operation, Articles of Incorporation or Bylaws.

Last Name		First Name			
Title				Telephone	
Address		City		State	ZIP + 4

6. Describe the nonprofit business activity or service of the organization.

7. Are you a non-profit organization exempt under Section 501(c)(3) of the Internal Revenue Code?

Yes No

8. Does the business have any physical locations in Maryland?

Yes No

(Do not count client sites or off site projects that will last less than one year.)

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct, and complete.

Check here if a power of attorney form is attached.

Print Name _____ **Title** _____ **Signature (Required by Law)** _____ **Date** _____

Name of Preparer other than applicant _____ Telephone number _____ Email address _____

SCHEDULE A

- Under Maryland law, if you apply to be a charitable distributor of diapers and hygiene products, you must be qualified under Internal Revenue Code (IRC) § 501(c)(3). **Attach your organization’s Internal Revenue Service issued IRC § 501(c)(3) determination letter.** (Do NOT send your FEIN letter, but a copy of your organization’s IRS determination letter.)
- **Organizations Using Group Exemptions:** If you are covered under a group exemption, you **must attach** a copy of the Internal Revenue Service issued IRC § 501(c)(3) determination letter for your parent organization **and** a letter on letterhead from the holder of the group exemption that you are covered under that group number (the letter must be signed by an authorized officer of the parent organization) or current directory, such as the Catholic directory.

SCHEDULE B

- Attach Articles of Incorporation or other organizing document and any amendments. Include all name change amendments, if any. All Articles of Incorporation must be signed. The Articles of Incorporation or Bylaws must contain a dissolution clause that provides for distribution of assets upon dissolution for exempt purposes conforming to IRS rules. Indicate the dissolution clause by tabbing or highlighting the section.

SCHEDULE C

- Attach Bylaws, Constitution, or other governing document and any amendments. These must be signed if signature block is provided. The Articles of Incorporation **or** Bylaws must contain a **dissolution clause** that provides for distribution of assets upon dissolution for exempt purposes conforming to IRS rules. Indicate the dissolution clause by tabbing or highlighting the section.

SCHEDULE D

- You may be required to register as a non-stock or religious organization and be in good standing with the Maryland State Department of Assessments and Taxation (SDAT), pursuant to Title 5 of the Corporations and Associations Article. If so, your application cannot be processed until you are in good standing. The standing of your organization may be confirmed on SDAT’s online business database which can be accessed at:
- <https://egov.maryland.gov/BusinessExpress/EntitySearch/Search>
You must attach a letter of good standing issued by SDAT or a printout from the SDAT online database indicating the organization is in good standing. Note the printout is free of charge.
- You must be registered with the Maryland Secretary of State. Please attach proof that you are registered.

Instructions

Qualifying organizations must complete the Application for Charitable Distributor of Diapers and Hygiene Products and attach the required documents to the corresponding schedules. The application and applicable schedules must be completed in their entirety for the application to be processed.

Under Maryland law, if you apply to be a charitable distributor of diapers and hygiene products, you must be qualified under Internal Revenue Code (IRC) Section 501(c)(3). You also must have a physical business location in Maryland. Organizations without a location in Maryland **DO NOT** qualify and your application will be denied.

Form Instructions

All fields must be completed.

Enter the Federal Employer Identification Number (FEIN) of the applicant on line 1. A FEIN is required by: all corporations, LLCs, partnerships, nonprofit organizations, and sole proprietorships who pay wages to one or more employees. A sole proprietorship with no employees, other than self, is not required to have a FEIN. If you do not have a FEIN, one can be obtained by visiting the IRS at www.irs.gov.

For the purposes of completing line 5a, an **Authorized Officer** is a person formally empowered by a business entity to conduct business on its behalf, or a person who can act in an official capacity on behalf of the organization, such as an executive director, CEO, CFO, COO, president, secretary, treasurer, deacon, elder, pastor or any other officer specified by the rules of operation, Articles of Incorporation or Bylaws.

Schedule A:

Attach your organization’s Internal Revenue Service issued IRC § 501(c)(3) determination letter. (Do NOT send your FEIN letter, but a copy of the IRS determination letter for your organization.)

Organizations Using Group Exemptions: If you are covered under a group exemption, you must attach a copy of the Internal Revenue Service issued IRC § 501(c)(3) determination letter for your parent organization **and** a letter on letterhead from the holder of the group exemption stating that you are covered under that group number (the letter must be signed by an authorized officer of the parent organization) or current directory, such as the Catholic directory.

Schedule B:

Attach Articles of Incorporation and any amendments. Include all name change amendments, if any. All Articles must be signed. The Articles of Incorporation **or** Bylaws must contain a dissolution clause that provides for distribution of assets upon dissolution for exempt purposes conforming to IRS rules. Indicate the dissolution clause by tabbing or highlighting the section.

Schedule C:

Attach Bylaws and any amendments. These must be signed if signature block is provided. The Articles of Incorporation **or** Bylaws must contain a dissolution clause that provides for distribution of assets upon dissolution for exempt purposes conforming to IRS rules. Indicate the dissolution clause by tabbing or highlighting the section.

Schedule D:

You may be required to register as a non-stock or religious organization and be in good standing with the Maryland State Department of Assessments and Taxation (SDAT), under Title 5 of the Corporations and Associations Article. Your application will not be processed until you are in good standing.

You must also be registered with the Maryland Secretary of State. Attach proof of registration.

More Information:

Contact 410-260-7980 with questions regarding the Application for Charitable Distributor of Diapers and Hygiene Products. Allow six to eight weeks for the initial review of the application.

Note: If approved, you will receive your certificate by U.S. mail at the physical address on the application.

Mail the application to:

ATTN: Legal Section – Diaper Bank
Comptroller of Maryland
Revenue Administration Division
P.O. Box 1829
Annapolis, MD 21411

Or email the application to:

ECDEVCERT@marylandtaxes.gov