



Town of Easton

TOWN HALL - ASSESSOR'S OFFICE
225 CENTER ROAD
EASTON, CONNECTICUT 06612

PHONE (203) 268-6291
FAX (203) 268-4928
www.eastonct.gov

Religious Organization Tax Exemption Application

RE: Tax Exempt Application (Form M-3)

Dear Applicant:

Organizations seeking Exempt Status pursuant to Connecticut General Statute §12-89, §12-89a must file an application with the Assessor by **November 1st**. An organization claiming exemption pursuant to CGS §12-81 (12)(13)(14) or (15) must demonstrate to the satisfaction of the assessor, that they meet the requirements for an exemption. Organizations must demonstrate ownership by an organization that is exemption under CGS §12-81 and, the property to be exempted is used exclusively by the exempt organization for exempt purposes, subject to provision of CGS §12-88. Additionally, no officer, member, or employee at any time shall receive any pecuniary profit from the operation, and upon the dissolution of the organization, its assets must go to another 501C organization.

Your exemption application must be accompanied by the required documentation listed below by **November 1st**.

- Income and Expense Statement
- Federal form 990 - Return of organization exempt from income tax
- Federal form 990T – report of unrelated miscellaneous income
- Connecticut Sales Tax Certificate
- Internal Revenue Service 501(d) or 501(c) designation letter
- Lease for any rented space
- Where and how often are services held?
- Number of members of the congregation?
- Name and Title of the officiating clergy?
- Does the organization have a recognized school of ministry?
- Does it have an ecclesiastical government?
- Does it have a formal Code for Doctrine and Discipline?
- Any other information your organization would like the Assessor to consider concerning your Exempt Status
- Other information as may be required by the Assessor

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- Any literature and religious history should be enclosed to aid the Assessor in the determination of tax liability to the Town of Easton.

Correct, accurate completion and timely submittal is the responsibility of the organization or entity seeking Exempt Status. Failure to timely file correct, accurate and complete application will result in the liability to obtain or renew Exempt Status. The application/s must list, or become accompanied by a listing of all real and personal property for which Exempt Status is sought. The use of your organization's real and personal property must be described.

Separate, additional applications must be filed for any real or personal property acquired between quadrennial filings and for which Exempt Status is sought. Separate, additional applications must also be filed for any real or personal property previously taxable, but for which Exempt Status is sought.

Application forms can be obtained at the Assessor's Office or the Assessor's page on the Town Website at www.eastonct.gov. If you have any questions please call the Assessor's Office at 203-268-6291.

Sincerely,

Rachel Maciulewski, CCMA I
Assessor