

| State | Sales Tax Exemption <i>If your church is included under the EFCA's federal 501(c)(3) group exemption, the Good Standing letter we send you acts as the determination letter requested in most of the following applications. On occasion, you may need to augment that with the EFCA's IRS ruling letter.</i> | Nonprofit Incorporation = non-stock, tax-exempt | |
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| | | Secretary of State links | Form(s) <i>Note: some states require login & online processing</i> |
| Alabama | As a general rule, nonprofit organizations (including charities) are not eligible for sales and use tax exemption in the state of Alabama. The following link provides a list of exempt nonprofit organizations listed in Alabama Statutes § 40-9-1 et seq.: https://www.revenue.alabama.gov/sales-use/tax-exempt-entities/ | https://www.sos.alabama.gov/business-services | https://www.sos.alabama.gov/business-entities/business-downloads |
| Alaska | Alaska currently does not have a state-level sales and use tax. However, some local jurisdictions impose local sales taxes. For more information, visit: https://www.commerce.alaska.gov/web/dcra/OfficeoftheStateAssessor.aspx | https://www.commerce.alaska.gov/web/cbpl/ | https://www.commerce.alaska.gov/web/Portals/5/pub/08-438.pdf |
| Arizona | Arizona does not provide an overall exemption from TPT and use tax for nonprofit organizations. Generally, sales made to churches, schools and other non-profit organizations are subject to TPT and use tax. Arizona tax law does provide that certain specifically delineated organizations are exempt from TPT under some business classifications. The following types of transactions are not subject to the state's TPT. (Cities impose their taxes separately from the state. Contact the cities for information about exemptions from city privilege and use taxes.) | https://azsos.gov/ https://azcc.gov/corporations/ten-steps-to-starting-a-business-in-az | |
| Arkansas | Arkansas does not exempt churches from paying its sales and use tax. | https://www.sos.arkansas.gov/business-commercial-services-bcs | https://www.sos.arkansas.gov/business-commercial-services-bcs/nonprofit-charitable-entities/ |

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| California | <p>Although many nonprofit and religious organizations are exempt from paying federal and state income tax, there is no similar broad exemption from California sales and use tax. Taxes apply unless there is a specific exemption or exclusion.</p> <p>https://www.cdtfa.ca.gov/formspubs/pub18.pdf</p> | <p>https://www.sos.ca.gov/business-programs/business-entities</p> | <p>Articles of Incorporation – CA Nonprofit Corporation – Religious</p> <p>https://www.sos.ca.gov/business-programs/business-entities/forms</p> |
| Colorado | <p>To learn about how to apply for Colorado sales tax exemption, go to:</p> <p>https://tax.colorado.gov/tax-exemption-qualifications</p> <p>www.sos.state.co.us/pubs/charities/filings.html</p> | <p>https://www.sos.state.co.us/pubs/business/businessHome.html</p> | <p>https://www.sos.state.co.us/pubs/business/formsmain.html#Nonprofit</p> |
| Connecticut | <p>To learn about tax exemption programs for nonprofit organizations and how to make sales and use exempt purchases in the state of Connecticut, go to:</p> <p>https://portal.ct.gov/DRS/Sales-Tax/Tax-Exemption-Programs-for-Nonprofit-Organizations</p> | <p>https://portal.ct.gov/SOTS/Business-Services/BSD</p> | <p>Nonprofit: https://portal.ct.gov/-/media/SOTS/Business-Services/BSD-Forms/Corporations/Non-Stock-Corporation/Cert-of-Incorporation-Nonstock-Corp-2020--Final-Version.pdf</p> <p>Religious Corp: https://portal.ct.gov/-/media/SOTS/Business-Services/BSD-Forms/certofformationreligiouscorporociety.pdf</p> |
| Delaware | <p>There are no state or local sales taxes in Delaware, and as such, sales tax exemption certificates and reseller certificates are not applicable to Delaware.</p> | <p>https://corp.delaware.gov/</p> | <p>https://corpfiles.delaware.gov/Inc_Exempt.pdf</p> |

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| Florida | For a Florida sales and use tax exemption certificate, complete Florida form DR-5 "Application for Consumer's Certificate of Exemption," which can be found at this website: https://floridarevenue.com/taxes/businesses/Pages/nonprofit_sales_tax.aspx | https://dos.fl.gov/sunbiz/start-business/efile/fl-nonprofit-corporation/ | https://efile.sunbiz.org/np_file.html |
| Georgia | The State of Georgia does not exempt churches from paying sales or use tax. | https://sos.ga.gov/index.php/corporations | |
| Hawaii | The state of Hawaii collects a General Excise tax from businesses, which may be passed on to the church by the vendor regardless of exempt status. You may apply for sales exemption, but since Hawaii collects the sales tax from the vendor, the vendor may still pass the sales tax on to your church. For more information, please see the publication https://tax.hawaii.gov/forms/a1_b2_1geuse/ | http://cca.hawaii.gov/breg/ | https://files.hawaii.gov/dcca/breg/regis-tration/forms/dnp-1-pdf.pdf |
| Idaho | The state of Idaho does not exempt churches from paying its sales and use tax. | https://sosbiz.idaho.gov/ | https://sosbiz.idaho.gov/forms/business/ |
| Illinois | Some states allow exemptions from paying their sales and use tax. Illinois allows "religious/nonprofit" exemptions from their sales tax. Go to the link for information and an Illinois application for sales tax exemption, which you can do either online or in hard copy and mail in. https://tax.illinois.gov/research/publications/pio-37.html#:~:text=Program%20(...,Information%20for%20exclusively%20charitable%2C%20religious%2C%20or%20educational%20organizations%3B%20governmental,paying%20sales%20taxes%20in%20Illinois. Form link: https://tax.illinois.gov/content/dam/soi/en/web/tax/forms/reg/documents/stax-1.pdf | https://www.ilsos.gov/departments/business_services/business_not-for-profit/home.html | https://www.cyberdriveillinois.com/publications/pdfpublications/nfp10210.pdf |
| Indiana | Following is a link to help you apply for an Indiana sales tax exemption certificate. https://www.in.gov/dor/tax-forms/sales-tax-forms/ | https://inbiz.in.gov/BOS/Home/Index | https://www.in.gov/sos/business/2426.htm |

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| Iowa | Most purchases in the state of Iowa by nonprofit organizations, such as churches, are not sales tax exempt. | https://sos.iowa.gov/business-services | |
| Kansas | For information concerning Kansas exemptions, please go to: https://www.ksrevenue.gov/pdf/pub1520.pdf | https://sos.ks.gov/businesses/register-a-business.html | https://sos.ks.gov/businesses/register-a-business.html |
| Kentucky | Kentucky will exempt a regularly organized church from some purchase tax. You can find the application for exemption at: https://revenue.ky.gov/Business/Sales-Use-Tax/Pages/default.aspx . You must meet all of the stated requirements in order to apply. | https://onestop.ky.gov/start/Pages/default.aspx | https://web.sos.ky.gov/forms/corp//NAI-Articles%20of%20Incorporation-Non-Profit%20Corporation.pdf |
| Louisiana | In the state of Louisiana, most purchases by nonprofit organizations, such as churches, are not sales tax exempt. https://revenue.louisiana.gov/tax-education-and-faqs/faqs/sales-tax/are-sales-to-churches-and-nonprofit-organizations-subject-to-sales-tax/ | https://www.sos.la.gov/BusinessServices/Pages/default.aspx | https://www.sos.la.gov/BusinessService/PublishedDocuments/395ArticlesofIncorporationLouisianaNonProfit.pdf |
| Maine | Maine will exempt a regularly organized church from some purchase tax. You can learn more at https://www.maine.gov/revenue/sites/maine.gov.rvenue/files/inline-files/APP138ChurchAffiliatedHousing08_2018.pdf where you can access Maine's APP-109 application. You must meet all of the stated requirements in order to apply. | https://www.maine.gov/portal/business/ https://www.maine.gov/sos/cec/corp/nonprofit.html | https://www.maine.gov/sos/cec/forms/npca6.pdf |

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| Maryland | <p>Religious organizations may be eligible for sales and use tax exemptions and must be federally 501(c)(3) exempt. In order to qualify for sales and use tax exemptions, please see for further information as well as how to begin an application towards possible exemption: https://www.marylandtaxes.gov/business/sales-use/tax-exemptions/</p> | <p>https://www.marylandnonprofits.org/</p> <p>https://dat.maryland.gov/Pages/sdatforms.aspx</p> | <p>Religious Corp: https://dat.maryland.gov/SDAT%20Forms/rel_form.pdf</p> |
| Massachusetts | <p>According to the Massachusetts Department of Revenue, "Sales to organizations that are tax-exempt under Section 501(c)(3) of the Internal Revenue Code (such as charitable and nonprofit organizations), as well as sales to agents of Section 501(c)(3) organizations, generally are exempt. To obtain the exemption, the purchaser, or its agent, must provide the vendor with a signed copy of a Sales Tax Exempt Purchaser Certificate (Form ST-5) or Contractor's Sales Tax Exempt Purchase Certificate (Form ST-5C) and a copy of the organization's Certificate of Exemption (Form ST-2) issued by DOR [see AP 101: Exemptions From Sales Tax, scroll to instructions 101.1.2. "Application for Certification – 501(c)(3) Organizations" subtext Group Exemptions.]. The vendor must ensure that this form is complete and retain it to prove the sale was exempt. Otherwise, the sales tax may be assessed against the vendor". Please see https://www.mass.gov/administrative-procedure/ap-101-organizations-exempt-from-sales-tax for further information.</p> | <p>https://www.sec.state.ma.us/divisions/corporations/filing-by-subject/corporations/corporations-domestic-non-profit.htm</p> | <p>https://www.sec.state.ma.us/divisions/corporations/filing-by-subject/corporations/corporations-domestic-non-profit.htm#1</p> |
| Michigan | <p>Church related purchases may be exempt from the Michigan sales and use tax. Form 3372, <i>Michigan Sales and Use Tax Certificate of Exemption</i> is used in claiming exemption from Michigan sales and use tax. Form 3372 can be found online at: https://www.michigan.gov/taxes/-/media/Project/Websites/taxes/Forms/2007/2007_3372.pdf?rev=f31828b81c1a4d1fb3144ca3f47ca7db&hash=79508DBC3FD550D40428001EA6E19C69</p> | <p>https://www.michigan.gov/lara/bureau-list/cscl/corps/corporations/types/domestic-nonprofit-corporation</p> | <p>https://www.michigan.gov/documents/lara/BCS_CD_269_08-15_527658_7.pdf</p> |

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| Minnesota | <p>Complete Minnesota’s form ST16 “Application for Nonprofit Exempt Status – Sales Tax” in order to be qualified for sales tax exemption from Minnesota’s sales and use tax. You can access the form and instructions at the following website: https://www.revenue.state.mn.us/guide/qualifying-nonprofit-exempt-status</p> | https://www.sos.state.mn.us/business-liens | https://www.sos.state.mn.us/media/1829/nonprofitarticlesofincorporation.pdf |
| Mississippi | <p>Mississippi nonprofit organizations are not exempt from state sales tax, with a few exceptions. Review the full list of exemptions: https://www.dor.ms.gov/sites/default/files/Laws%26Regs/Churches.pdf</p> | https://www.sos.ms.gov/index.php/business-services/non-profits | |
| Missouri | <p>Any social, civic, religious, or political subdivision or educational organization can apply for a sales tax exemption by completing Form 1746, Missouri Sales Tax Exemption Application. This form lists the information needed to verify that the organization is indeed a tax-exempt non-profit organization. http://dor.mo.gov/faq/business/exempt.php#q18</p> | https://www.sos.mo.gov/business | https://www.sos.mo.gov/CMSImages/Business/corp52.pdf?v=2 |
| Montana | <p>Montana does not impose a sales tax, therefore it does not have sales tax exemptions.</p> | https://sosmt.gov/business/ | https://biz.sosmt.gov/forms/business |

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| Nebraska | Nebraska will exempt qualified purchases to organizations created exclusively for religious purposes if they apply to the state for this exemption. To obtain this exemption, complete NE Form 13, which can be found at: http://www.revenue.nebraska.gov/tax/current/filing/f_13.pdf | https://sos.nebraska.gov/business-services/new-business-information | https://sos.nebraska.gov/business-services/forms-and-fee-information |
| Nevada | Nevada allows exemption for sales/use taxes for religious organizations. The following link should take you to the application form: https://tax.nv.gov/faqs/sales-tax-faqs/#:~:text=Nevada%20Revised%20Statute%20(NRS)%20372.326,by%20the%20Department%20of%20Taxation. https://tax.nv.gov/wp-content/uploads/2024/03/REV-F005-Application-for-Sales-Use-Tax-Exemption-RCE.pdf | https://www.nvsos.gov/sos/businesses | |
| New Hampshire | The State of New Hampshire does not have a general sales and use tax. Therefore, they do not issue Tax Exemption certificates. | https://www.sos.nh.gov/corporations-0 https://quickstart.sos.nh.gov/online | https://sos.nh.gov/corporation-ucc-securities/corporation/forms-and-fees/domestic-and-foreign-nonprofit-corporation/domestic-forms/ |
| New Jersey | To apply for a New Jersey exemption certificate, use form REG-1E, which you can access from the Department of Treasury's website here: https://www.state.nj.us/treasury/taxation/pdf/pubs/misc3.pdf | https://www.state.nj.us/state/bac/bac.shtml | https://www.state.nj.us/state/nonprofit.shtml |
| New Mexico | There is no sales/use tax in New Mexico. However, they have a Gross receipt tax. As a 501(c)(3) organization, you may be exempted from paying this tax by filing Form ACD-31050 to obtain a Nontaxable Transaction Certificate (NTTC). Please contact the New Mexico Taxation and Revenue Department or see http://www.tax.newmexico.gov/Businesses/non-taxable-transaction-certificates.aspx for further information. | https://www.sos.state.nm.us/business-services/online-business-services/ | https://www.sos.state.nm.us/business-services/start-a-business/domestic-nm-non-profit-corporation/ |

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| New York | <p>To apply for an exemption in New York, file Form ST-119.2 Application for Exemption Certificate https://www.tax.ny.gov/pdf/current_forms/st/st119_2_fill_in.pdf</p> <p>For further information, see http://www.tax.ny.gov/bus/st/exempt.htm</p> | https://www.ny.gov/services/start-business-new-york-state | |
| North Carolina | <p>The state of North Carolina currently does not offer an exemption from its sales and use tax. However, you may be allowed a semiannual refund of sales and use taxes paid by the church under NC Gen. Stat. § 105-164.14(b) on direct purchases of tangible personal property and services for use in carrying on the work of the church. To obtain this semiannual refund, file Form E585: https://www.ncdor.gov/documents/form-e-585-nonprofit-and-governmental-entity-claim-refund-state-county-and-transit-sales-and-use-2 Nonprofit and Governmental Entity Claim for Refund with the North Carolina Department of Revenue.</p> | https://www.sosnc.gov/Guides/launching_a_business https://www.sosnc.gov/Guides/launching_a_business/nonprofit_corporation_structure | https://www.sosnc.gov/forms/by_title/Business_Registration_Nonprofit_Corporations |
| North Dakota | <p>North Dakota law does not exempt religious, charitable, or non-profit organizations from its sales tax. Purchases made by churches are subject to tax; however, some provisions apply to Bibles, prayer books, hymnals, and religious textbooks purchased by churches. https://www.tax.nd.gov/business/sales-and-use-tax#:~:text=North%20Dakota%20law%20does%20not,are%20exempt%20by%20state%20statute.</p> | http://sos.nd.gov/business/nonprofit-services/nonprofit-corporation | https://sos.nd.gov/files/uploaded_documents/nonprofit-guide.pdf |

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| Ohio | Ohio nonprofits that have received their IRS determination letter or those that are included under a federal 501(c)(3) group exemption are automatically exempt from paying the Ohio state sales tax. You must present a completed form Sales and Use Tax Blanket Exemption Certificate to sellers. https://tax.ohio.gov/wps/portal/gov/tax/business/ohio-business-taxes/sales-and-use/information-releases/st200502 | https://www.ohiosos.gov/globalassets/globalassets/publications/busserv/nonprofit.pdf | https://www.ohiosos.gov/globalassets/business/forms/532b.pdf |
| Oklahoma | Generally, sales made directly to a church are exempt from sales and use tax. Only sales purchased by the church, invoiced to the church, and paid for by funds or a check directly from the church will qualify for the exemption. Complete Form 13-16-A: Application for Sales Tax Exemption, which can be found in this Oklahoma sales tax exemption packet beginning around page 5: https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/Packet-E.pdf | https://www.sos.ok.gov/business/default.aspx | https://www.sos.ok.gov/forms/Fm0008.PDF |
| Oregon | According to the Oregon Department of Revenue, the state of Oregon does not charge a general sales or use tax on purchases, so it also does not offer a sales tax exemption certificate. As an Oregon business, if you shop in a state with a sales tax and want information about that state's sales tax policy, you should consult that state's tax agency. | https://sos.oregon.gov/business/Pages/default.aspx | https://sos.oregon.gov/business/Documents/business-registry-forms/np-articles.pdf |
| Pennsylvania | In order to qualify for making purchases that are exempt from sales tax in the state of Pennsylvania, you would need to apply by completing form Rev- 72, which can be found at https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-72.pdf | https://www.dos.pa.gov/BusinessCharities/Business/Pages/default.aspx | https://www.dos.pa.gov/BusinessCharities/Business/RegistrationForms/Documents/Updated%202017%20Registration%20Forms/Domestic%20Nonprofit%20Corporation/1553067102%20Art%20of%20Inc-Dom%20Nonprofit.pdf |
| Rhode Island | Sales to exempt organizations, including churches, are exempt from sales and use tax in the state of Rhode Island, but each organization must apply for an exemption certificate from the Tax Administrator. Please see https://tax.ri.gov/tax-sections/audit/sales-tax-exempt-organizations for further information. | https://www.sos.ri.gov/divisions/business-services/non-profit/start-a-non-profit-corporation | https://docs.sos.ri.gov/documents/BusinessServices/200-articles-of-incorporation.pdf |
| South Carolina | Sales of tangible personal property and taxable services to a church for the church's use or consumption are subject to a sales and use tax in South Carolina. There is no use tax exemption for churches in the state of South Carolina. | https://sos.sc.gov/online-filings/business-entities | https://businessfilings.sc.gov/BusinessFiling/Home/DownloadForms?pdfCategoryId=1&category=Starting%20a%20Business%20in%20South%20Carolina |

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| South Dakota | Only certain organizations are eligible to apply for a sales tax exempt permit in the state of South Dakota. Churches do not qualify. | https://sdsos.gov/business-services/default.aspx | https://sdsos.gov/docs/business/nonprofitarticlesofincorporation20180215.pdf |
| Tennessee | Exemption certificates are only issued to Tennessee nonprofits and can be obtained by filing Form RV- F1306901: Application for Registration – Sales and Use Tax Exempt Entities which can be found at: https://www.tn.gov/content/dam/tn/revenue/documents/forms/sales/f1306901.pdf Out-of-state nonprofits which are part of the EFCA’s federal 501(c)(3) group exemption should present the Good Standing letter we send along with our IRS determination letter to vendors. | https://sos.tn.gov/business-services | |
| Texas | Before filing to be exempt from paying Texas sales taxes, you should obtain a Texas taxpayer number. You can be assigned this number in the following way: <ul style="list-style-type: none"> Filing for incorporation with the Texas Secretary of State (SOS): https://www.sos.state.tx.us/corp/index.shtml Once the SOS receives your completed SOS Form 202, https://www.sos.state.tx.us/corp/forms_boc.shtml they will notify the Comptroller’s Franchise Tax division to assign you a <i>Texas Taxpayer number</i>. Once the state has notified you of the church’s <i>Texas Taxpayer number</i> , you can request to be exempt from Texas’ sales tax, hotel occupancy tax and franchise tax. Nonprofit religious organizations should use the Texas Comptroller of Public Accounts’ Franchise Tax application AP-209 https://comptroller.texas.gov/taxes/exempt/forms/index.php for this filing. You will need to submit a completed AP-209 form along with proof of your 501(c)(3) exempt status. Regarding Section B of Form AP-209: if your church is listed under the EFCA’s federal 501(c)(3) group exemption, check Option A. Name of parent organization is: The Evangelical Free Church of America. | https://www.sos.state.tx.us/corp/index.shtml | https://www.sos.state.tx.us/corp/forms/202boc.pdf |
| Utah | Religious and/or charitable organizations that are federally 501(c)(3) exempt are eligible to receive a sales tax exemption number from the state of Utah. Complete Form TC-160: Application for Sales Tax Exemption Number for Religious or Charitable Institutions: https://tax.utah.gov/sales#8 | https://corporations.utah.gov/business/dnp.html | |

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| Vermont | <p>Vermont exempts 501(c)(3) organizations from its sales tax on purchases that are taxable in Vermont, however you will need to register with the State to receive a Vermont Business Tax Account number that will be used on the exemption form. Regarding a Business Tax Account number, please contact the Vermont Department of Taxes (133 State Street; Montpelier, VT 5633; Phone: 802-828-2505).</p> <p>https://tax.vermont.gov/business-and-corp/nonprofits/sales-and-use-tax</p> | <p>https://sos.vermont.gov/corporations/registration/domestic-registration/nonprofit-corp/</p> | |
| Virginia | <p>To qualify for an exemption, a nonprofit organization must meet all of the following requirements:</p> <p>https://www.tax.virginia.gov/nonprofit-organizations#:~:text=Nonprofit%20organizations%20and%20nonprofit%20churches,with%20the%20provision%20of%20meals.</p> | <p>https://scc.virginia.gov/pages/New-Business-Resources</p> | <p>https://scc.virginia.gov/pages/Virginia-Nonstock-Corporations</p> |
| Washington | <p>Currently the state of Washington does not grant nonprofits an exemption from its state sales tax. The following is from the Washington State Legislature website, under WAC 458-20-169 Nonprofit organizations:</p> <p><i>“A nonprofit organization must pay retail sales tax when it purchases goods or retail services for its own use as a consumer unless the purchase is specifically exempt by statute.</i></p> <p><i>(c) Use tax. The use tax is imposed on every person, including nonprofit organizations, using tangible personal property within this state as a consumer, unless such use is specifically exempt by statute.”</i></p> | <p>https://www.sos.wa.gov/corps/nonprofitinformation.aspx</p> | <p>https://www.sos.wa.gov/assets/corps/11.2019---articles-of-incorporation-24.03---washington-nonprofit-corporation.pdf</p> |

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| West Virginia | <p>West Virginia uses the Streamlined Sales and Use Tax Agreement form (a multi-state form) that is not actually submitted to the West Virginia State Tax Department: https://tax.wv.gov/Documents/SST/f0003.pdf</p> <p>West Virginia nonprofits should complete this form and provide it to sellers. An out-of-state nonprofit is generally allowed to use an exemption certificate from its home state.</p> | https://sos.wv.gov/business/Pages/default.aspx | https://sos.wv.gov/FormSearch/Business/Corporation/cd-1.pdf |
| Wisconsin | <p>For a Wisconsin sales tax exemption information go to https://www.revenue.wi.gov/Pages/FAQS/pcs-n-profit.aspx</p> <p>Fill out the following form https://www.revenue.wi.gov/DORForms/s-103.pdf</p> <p>and submit that to the Wisconsin Department of Revenue as listed on the application form.</p> | https://onestop.wi.gov/ https://dfi.wi.gov/Pages/BusinessServices/BusinessEntities/FileOnline.aspx | |

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| Wyoming | To become exempt from Wyoming sales tax, submit proof of your 501(c)(3) exemption to the Wyoming Department of Revenue, 122 West 25 th Street, 2 nd Floor West, Cheyenne, WY 82002-0110. When the Wyoming Department of Revenue approves your exemption, they will send you a Streamlined Sales/Use Tax Agreement (SSUTA) Certificate of Exemption. | https://wyobiz.wyo.gov/Business/Default.aspx | https://sos.wyo.gov/Forms/Business/NP/NP-ArticlesIncorporation.pdf |
| Puerto Rico | Like most other nonprofit organizations, churches and religious organizations must pay sales tax on goods they purchase for their own use. | https://www.statedepartment.pr.gov/services-corporations | |