

Minnesota Attorney General’s Office  
 Charities Division  
 Suite 1200, Bremer Tower  
 445 Minnesota Street  
 St. Paul, MN 55101-2130

**STATE OF MINNESOTA**  
**CHARITABLE ORGANIZATION**  
**ANNUAL REPORT FORM**  
**INSTRUCTIONS**



**Website Address**

<http://www.ag.state.mn.us/charities>

(Pursuant to Minn. Stat. ch. 309)

**WHO SHOULD FILE**

- A charitable organization registered to solicit contributions in Minnesota must file an annual report with the Attorney General’s Office.
- A charitable organization is a person who engages in or purports to engage in solicitation for a charitable purpose. *See* Minn. Stat. 309.50, subd. 5. “Solicit” and “solicitation” have the meanings set forth in Minn. Stat. § 309.50, subd. 10 and include oral or written requests.
- Please refer to the definitions set forth in Minn. Stat. § 309.50 when completing registration and report forms.

**WHEN TO FILE**

- An organization’s annual report must be postmarked by the 15<sup>th</sup> day of the seventh month after its fiscal year-end. If the due date falls on a Saturday, Sunday, or federal holiday, the report must be postmarked by the next business day.
- An organization may request a four-month extension. Extension requests must be submitted on or before the due date. **If an organization fails to file its annual report or request an extension by the due date, a \$50 late fee is assessed.** Visit <http://www.ag.state.mn.us/Charity/ExtensionRequest.aspx> to request an extension.

| <b>Fiscal Year-End</b> | <b>Due Date</b> | <b>Extended Due Date</b> |
|------------------------|-----------------|--------------------------|
| January 31             | August 15       | December 15              |
| February 28            | September 15    | January 15               |
| March 31               | October 15      | February 15              |
| April 30               | November 15     | March 15                 |
| May 31                 | December 15     | April 15                 |
| June 30                | January 15      | May 15                   |
| July 31                | February 15     | June 15                  |
| August 31              | March 15        | July 15                  |
| September 30           | April 15        | August 15                |
| October 31             | May 15          | September 15             |
| November 30            | June 15         | October 15               |
| December 31            | July 15         | November 15              |



# CHARITABLE ORGANIZATION ANNUAL REPORT FORM INSTRUCTIONS (Continued)

## WHAT TO FILE

- Charitable Organization Annual Report Form.
- IRS Form 990, 990-EZ, 990-PF, or 990-N plus all schedules and attachments.
- IRS Form 990-T (if the organization files one).
- A full list of the organization’s board of directors, including names, addresses, and total compensation paid to each.
- An audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA if the organization has total revenue of more than \$750,000. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.
- \$25 registration fee.
- \$50 late fee, if the organization failed to request an extension or submit its complete report by the due date.

## HOW TO FILE

**This form may be submitted via email and the fee may be paid electronically.**

- The form and all attachments should be emailed to *charity.registration@ag.state.mn.us*. The email and attachments can be **no larger than 25 MB**. The subject line of the email must contain the organization’s name. If the materials you are submitting are more than 25 MB, submit the attachments in separate emails properly labeled in the subject line (e.g., email 1 of 3).
- Documents must be in PDF format and named in an identifying manner (e.g., Charity Annual Report).
- You will receive an automatically generated confirmation email. Receipt of the email confirms only that this Office received your submission and is not an attestation regarding the validity or completeness of the submitted materials.
- You may pay the \$25 registration fee and/or \$50 late fee via credit card [Here](#), or you may submit a check via U.S. mail.



## CHARITABLE ORGANIZATION ANNUAL REPORT FORM INSTRUCTIONS (Continued)

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### PLEASE NOTE

- Some organizations may be exempt from registration and reporting. See Minn. Stat. § 309.515 for more information.
- An organization may submit the Unified Registration Statement, but it must also file the Minnesota Supplement.
- Include all required attachments. Registration statements and reports that fail to include all required attachments will be considered deficient and will not be effective until all required materials are received by the Minnesota Attorney General's Office. You will be informed of your registration status by letter from the Minnesota Attorney General's Office.
- Failure to maintain registration while soliciting may result in the imposition of civil penalties up to \$25,000 for each violation of Minn. Stat. ch. 309.
- **NOTICE: All information and documentation provided as part of registration and reporting shall be public records.**

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**STATE OF MINNESOTA**  
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(Pursuant to Minn. Stat. ch. 309)

**SECTION A: Organization Information**

**Legal Name of Organization** \_\_\_\_\_

**Federal EIN:** \_\_\_\_\_ **Fiscal Year-End:** \_\_\_\_\_  
mm/dd/yyyy

Did the organization's fiscal year-end change?  Yes  No

| <b>Mailing Address:</b>   | <b>Physical Address:</b>  |
|---------------------------|---------------------------|
| _____                     | _____                     |
| Contact Person            | Contact Person            |
| _____                     | _____                     |
| Street Address            | Street Address            |
| _____                     | _____                     |
| City, State, and Zip Code | City, State, and Zip Code |
| _____                     | _____                     |
| Phone Number              | Phone Number              |
| _____                     | _____                     |
| Email Address             | Email Address             |

1. Organization's website: \_\_\_\_\_

2. List all of the organization's alternate and former names (attach list if more space is needed).  
\_\_\_\_\_  Alternate  Former  
\_\_\_\_\_  Alternate  Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).  
\_\_\_\_\_  
\_\_\_\_\_

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?  Yes  No

5. Total amount of contributions the organization received from Minnesota donors: \$ \_\_\_\_\_

6. Has the organization's tax-exempt status with the IRS changed?  
 Yes  No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?  
 Yes  No If yes, attach explanation.



**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

8. Has the organization been denied the right to solicit contributions by any court or government agency?  
 Yes  No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota?  Yes  No

If yes, provide the following information for each (attach list if more space is needed):

|                                 |              |
|---------------------------------|--------------|
| Name of Professional Fundraiser | Compensation |
|---------------------------------|--------------|

|                |                           |
|----------------|---------------------------|
| Street Address | City, State, and Zip Code |
|----------------|---------------------------|

10. Is the organization a food shelf?  Yes  No  
 If yes, is the organization required to file an audit?  Yes, audit attached  No

**Note:** An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation\* of more than \$100,000?  Yes  No

If yes, provide the following information for the five highest paid individuals:

| Name and title | Compensation* | Other compensation |
|----------------|---------------|--------------------|
|                |               |                    |
|                |               |                    |
|                |               |                    |
|                |               |                    |
|                |               |                    |

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.



CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N. Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

**INCOME**

|                            |                 |          |
|----------------------------|-----------------|----------|
| 1. Contributions Received  | \$ _____        | 1        |
| 2. Government Grants       | \$ _____        | 2        |
| 3. Program Service Revenue | \$ _____        | 3        |
| 4. Other Revenue           | \$ _____        | 4        |
| <b>5. TOTAL INCOME</b>     | <b>\$ _____</b> | <b>5</b> |

**EXPENSES**

|                                  |                 |           |
|----------------------------------|-----------------|-----------|
| 6. Program Expenses              | \$ _____        | 6         |
| 7. Management & General Expenses | \$ _____        | 7         |
| 8. Fund-raising Expenses         | \$ _____        | 8         |
| <b>9. TOTAL EXPENSES</b>         | <b>\$ _____</b> | <b>9</b>  |
| <b>10. EXCESS or DEFICIT</b>     | <b>\$ _____</b> | <b>10</b> |
| (Line 5 minus Line 9)            |                 |           |

**ASSETS**

|                                 |                 |           |
|---------------------------------|-----------------|-----------|
| 11. Cash                        | \$ _____        | 11        |
| 12. Land, Buildings & Equipment | \$ _____        | 12        |
| 13. Other Assets                | \$ _____        | 13        |
| <b>14. TOTAL ASSETS</b>         | <b>\$ _____</b> | <b>14</b> |

**LIABILITIES**

|                              |                 |           |
|------------------------------|-----------------|-----------|
| 15. Accounts Payable         | \$ _____        | 15        |
| 16. Grants Payable           | \$ _____        | 16        |
| 17. Other Liabilities        | \$ _____        | 17        |
| <b>18. TOTAL LIABILITIES</b> | <b>\$ _____</b> | <b>18</b> |

**FUND BALANCE/NET WORTH**

\$ \_\_\_\_\_  
(Line 14 minus Line 18)



**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section B (continued): Statement of Functional Expenses**

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

|   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1. Grants and other assistance to governments and organizations in the U.S.   |                       |                                 |  |                             |
| 2. Grants and other assistance to individuals in the U.S.   |                       |                                 |  |                             |
| 3. Grants and other assistance to governments, organizations, and individuals outside the U.S.  |                       |                                 |  |                             |
| 4. Benefits paid to or for members  |                       |                                 |  |                             |
| 5. Compensation of current officers, directors, trustees, and key employees   |                       |                                 |  |                             |
| 6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7. Other salaries and wages   |                       |                                 |  |                             |
| 8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  |                       |                                 |  |                             |
| 9. Other employee benefits  |                       |                                 |  |                             |
| 10. Payroll taxes   |                       |                                 |  |                             |
| 11. Fees for services (non-employees):  |                       |                                 |  |                             |
| a. Management   |                       |                                 |  |                             |
| b. Legal  |                       |                                 |  |                             |
| c. Accounting   |                       |                                 |  |                             |
| d. Lobbying   |                       |                                 |  |                             |
| e. Professional fundraising services  |                       |                                 |  |                             |
| f. Investment management fees   |                       |                                 |  |                             |
| g. Other  |                       |                                 |  |                             |
| 12. Advertising and promotion   |                       |                                 |  |                             |
| 13. Office expenses   |                       |                                 |  |                             |
| 14. Information technology  |                       |                                 |  |                             |
| 15. Royalties   |                       |                                 |  |                             |
| 16. Occupancy   |                       |                                 |  |                             |
| 17. Travel  |                       |                                 |  |                             |
| 18. Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19. Conferences, conventions, and meetings  |                       |                                 |  |                             |
| 20. Interest  |                       |                                 |  |                             |
| 21. Payments to affiliates  |                       |                                 |  |                             |
| 22. Depreciation, depletion, and amortization   |                       |                                 |  |                             |
| 23. Insurance   |                       |                                 |  |                             |
| 24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).   |                       |                                 |  |                             |
| a. _____  |                       |                                 |  |                             |
| b. _____  |                       |                                 |  |                             |
| c. _____  |                       |                                 |  |                             |
| d. _____  |                       |                                 |  |                             |
| 25. <b>Total functional expenses.</b> Add lines 1 through 24d.  |                       |                                 |  |                             |
| 26. <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation |                       |                                 |  |                             |



CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**Section C: Board of Directors Signatures and Acknowledgment**

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the \_\_\_\_\_(Title) and \_\_\_\_\_(Title) respectively, and that we execute this document on behalf of the organization pursuant to the resolution of the \_\_\_\_\_(Board of Directors, Trustees, or Managing Group) adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, approving the contents of the document, and do hereby certify that the \_\_\_\_\_(Board of Directors, Trustees or Managing Group) has assumed, and will continue to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date