



# NONPROFIT ORGANIZATION RESOURCES

FROM THE OFFICE OF  
MINNESOTA ATTORNEY GENERAL  
KEITH ELLISON

*[www.ag.state.mn.us](http://www.ag.state.mn.us)*

**The enclosed listing of nonprofit organization resources has been compiled as a consumer service by the Minnesota Attorney General's Office. It is not intended to represent all resources available in this state or nationally, nor should a reference to any organization listed imply that the Office endorses, condones, or otherwise approves the organization or its activities. This handbook, and consulting the resources identified herein, is not a substitute for obtaining legal advice from a private attorney. Nonprofits should consult an attorney to ensure they comply with all applicable laws governing their operations and activities.**

*Nonprofit Organization Resources* is written and published by the Minnesota Attorney General's Office.

This document is available in alternative formats to individuals with disabilities by calling (651) 296-3353 (Twin Cities Calling Area), (800) 657-3787 (Outside the Twin Cities), or through the Minnesota Relay Service at (800) 627-3529.

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# I. REGISTRATION

## SOLICITING CHARITABLE ORGANIZATION REGISTRATION

Charitable organizations that solicit or receive contributions from the public are generally required to register with the Attorney General's Office and file an annual report. Certain organizations are exempt from these requirements. Please call (651) 757-1496 or (800) 657-3787 if you have a question concerning:

- Charity registration requirements
- Exemptions from registration
- Annual reports filed with the Attorney General's Office
- Audit requirements
- Filing or late fees
- Access to filing forms
- Extensions of time to file

## PROFESSIONAL FUNDRAISER REGISTRATION

Individuals, groups, or companies who, for financial compensation or profit, assist charities with fundraising, or advise charities about fundraising, may be required to register as professional fundraisers. If you have questions about the registration process, the forms necessary or the fees involved, please call (651) 757-1496 or (800) 657-3787. Activities that potentially make someone a "professional fundraiser" include the following:

- Grant writing
- Telemarketing
- Direct mail consulting
- Special events
- Fundraising assistance or advice
- Charitable sales promotions

## CHARITABLE TRUST REGISTRATION

Private foundations, charitable trusts, and other charitable organizations that do not solicit contributions but hold \$25,000 or more in gross assets at any time during the year may be required to register as charitable trusts. If you have a question about charitable trust registration, please call (651) 757-1496 or (800) 657-3787.

## COMPLAINT ABOUT A CHARITY, CHARITABLE TRUST, NONPROFIT, OR FUNDRAISER

If you wish to file a complaint against a charity, charitable trust, nonprofit, or a professional fundraiser, please do so in writing. A complaint form is available on the Attorney General's website: [www.ag.state.mn.us/Charity/FileAComplaint.asp](http://www.ag.state.mn.us/Charity/FileAComplaint.asp) or the Office can provide you a form to return by mail. You may call (651) 296-3353 or (800) 657-3787 to request a complaint form.

## II. GOVERNMENT AGENCY CONTACTS

### NONPROFIT CORPORATIONS AND FORMS

- Articles of Incorporation
- Filing Fees
- Change of Name & Address
- Annual Nonprofit Corporate Filing
- Registered Agents
- Certificate of Assumed Name
- Reinstatement after corporation has been dissolved
- Amend or modify Articles of Incorporation
- Dissolving a nonprofit corporation

**Minnesota Secretary of State**  
 First National Bank Building  
 332 Minnesota Street, Suite N201  
 St. Paul, MN 55101  
 Metro area: (651) 296-2803  
 Greater Minnesota: (877) 551-6767  
[www.sos.state.mn.us](http://www.sos.state.mn.us)

### FEDERAL TAX INFORMATION

- Employer Identification Number or “EIN” (Form SS-4)
- Application for Recognition of Exempt Status (Form 1023)
- Searching for tax-exempt organizations using “Tax Exempt Organization Search (TEOS)”
- Annual reporting and filing
- Federal tax obligations of nonprofits
- Federal tax forms and instructions
- How to maintain tax exempt status
- Revocation and reinstatement of tax exempt status

#### **Internal Revenue Service**

The IRS provides information on tax-exempt organizations, such as how to apply for tax-exempt status, filing requirements, IRS customer service locations, and a toolkit containing forms and publications for tax-exempt organizations. The IRS’s website can also be used to look up an organization’s tax exempt status.

Tax Forms: (800) 829-3676

Business Tax Line: (800) 829-4933  
 Telephone Assistance for Exempt Organizations: (877) 829-5500

[www.irs.gov/charities-and-nonprofits](http://www.irs.gov/charities-and-nonprofits)

## NONPROFIT MAILING PERMITS AND POSTAGE INFORMATION

- Nonprofit mailing permit information
- Information on postage discounts for eligible nonprofits

**United States Postal Service**  
(800) ASK-USPS  
(800) 275-8777  
[www.usps.com](http://www.usps.com)

## STATE TAX INFORMATION

- Forms
- Sales tax information
- Withholding tax information
- Unrelated Business Income Tax (“UBIT”)
- Lawful gambling taxes

**Minnesota Department of Revenue**  
600 North Robert Street St. Paul, MN 55146  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

(651) 556-3000 or (800) 657-3666  
[www.revenue.state.mn.us/find-form](http://www.revenue.state.mn.us/find-form)

(651) 296-6181 or (800) 657-3777  
email: [salesuse.tax@state.mn.us](mailto:salesuse.tax@state.mn.us)

(651) 282-9999 or (800) 657-3594  
email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

(651) 297-5199  
email: [ubi.taxes@state.mn.us](mailto:ubi.taxes@state.mn.us)

(651) 297-1772  
email: [lawfulgambling.taxes@state.mn.us](mailto:lawfulgambling.taxes@state.mn.us)

## UNEMPLOYMENT INSURANCE

- Employer liability and rate information

**Minnesota Department of  
Employment & Economic Development**  
P.O. Box 4629  
St. Paul, MN 55101-4629  
(651) 296-6141  
[www.uimn.org](http://www.uimn.org)

## CHARITABLE GAMBLING (BINGO, PULL-TABS, RAFFLES, ETC.)

- Licenses and Permits
- Legal requirements
- Lawful gambling forms
- Complaints

**Minnesota Gambling Control Board**  
1711 West County Road B, Suite 300S  
Roseville, MN 55113  
(651) 539-1900  
[mn.gov/gcb](http://mn.gov/gcb)

## CRIMINAL GAMBLING INVESTIGATIONS

- License to Distribute Gambling Equipment
- Frequently asked questions
- Complaints

### **Minnesota Department of Public Safety**

Gambling Enforcement Division

445 Minnesota Street, Suite 222

St. Paul, MN 55101-2156

(651) 201-7500

*[www.dps.state.mn.us](http://www.dps.state.mn.us)*

Lawful and illegal gambling complaints:

(651) 201-7524

### III. TRAINING AND TECHNICAL ASSISTANCE PROVIDERS

PROVIDER:	SUBJECT:
<p><b>Alliance for Nonprofit Management</b> 89 South Street Suite 700 Boston, MA 02111 (585) 270-0899 info@allianceonline.org <i>allianceonlinecommunity.org</i></p>	<p>The Alliance provides online research resources, including answers to frequently asked questions on board development, strategic planning, fundraising, financial management, risk management, and credit card acceptance.</p>
<p><b>Nonprofit Organizations Clinic</b> University of St. Thomas 2115 Summit Avenue St. Paul, Minnesota 55105 (651) 962-5000 <i>www.stthomas.edu/ipc/clinic/ nonprofitorganizations</i></p>	<p>The Center Clinic focuses on the legal needs of existing and aspiring nonprofit organizations. It also offers services such as creating/amending Articles of Incorporation and Bylaws; filing applications for 501(c) income tax exemption with the IRS; and creating/amending policies and procedures</p>
<p><b>Management Library</b> <i>management.org/index.html</i></p>	<p>The Management Library, owned and operated by Paradise Media, LLC, is an online management library with resources and links to materials on leadership and management of organizations. Topics include the best practices to start, develop, operate, evaluate, and resolve problems in nonprofit organizations.</p>
<p><b>HandsOn Twin Cities</b> 672 Transfer Road St. Paul, MN 55114 (612) 379-4900 <i>www.handsontwincities.org</i></p>	<p>HandsOn Twin Cities is a resource for volunteerism in the Twin Cities. It matches volunteers with nonprofit service opportunities. Hands on Twin Cities also provides leadership development opportunities and facilitates education on social issues.</p>



PROVIDER:	SUBJECT:
<p style="text-align: center;"><b>LegalCORPS</b>            1000 LaSalle Avenue, SCH 317            Minneapolis, MN 55403            (612) 206-0780  <a href="mailto:info@legalcorps.org">info@legalcorps.org</a>  <a href="http://www.legalcorps.org">www.legalcorps.org</a></p>	<p>LegalCORPS assists eligible nonprofit corporations to obtain free legal assistance on a wide variety of legal issues.</p>
<p style="text-align: center;"><b>Minnesota Council of Nonprofits</b>            2314 University Avenue West, Suite 20            St. Paul, MN 55114            Metro area: (651) 642-1904            Greater MN: (800) 289-1904  <a href="mailto:info@minnesotanonprofits.org">info@minnesotanonprofits.org</a>  <a href="http://minnesotanonprofits.org">minnesotanonprofits.org</a></p>	<p>MCN is a statewide association of member nonprofit organizations. It works to inform, promote, connect and strengthen individual nonprofits and the nonprofit sector. MCN offers educational opportunities and resources for nonprofits through its website, publications, workshops, and events.</p>
<p style="text-align: center;"><b>Minnesota Council on Foundations</b>            800 Washington Avenue North, Suite 703            Minneapolis, MN 55401            (612) 338-1989  <a href="mailto:info@mcf.org">info@mcf.org</a>  <a href="http://www.mcf.org">www.mcf.org</a></p>	<p>MCF is a membership organization of family, private, community, and other public or corporate foundations. Its website has resources for grantmakers and grant-seekers. MCF has also developed <i>Principles for Philanthropy</i>, a guide to help foundations conduct their work properly and ethically.</p>
<p style="text-align: center;"><b>Propel Nonprofits</b>            1 Main Street SE, Suite 600            Minneapolis, MN 55414-1036            (612) 249-6700  <a href="mailto:info@propelnonprofits.org">info@propelnonprofits.org</a>  <a href="http://www.propelnonprofits.org">www.propelnonprofits.org</a></p>	<p>Propel Nonprofits is a management support organization for nonprofits. Services include nonprofit accounting assistance and financial management, board development and recruitment, fiscal sponsorship, loans, strategic consulting, training and webinars, and free online resources. Propel Nonprofits was created from the merger of Nonprofits Assistance Fund and MAP for Nonprofits.</p>
<p style="text-align: center;"><b>Springboard for the Arts</b>            262 University Ave West            St. Paul, MN 55103            (651) 292-4381  <a href="http://www.springboardforthearts.org">www.springboardforthearts.org</a></p>	<p>Springboard provides consulting services for artists and arts organizations. Springboard periodically holds seminars and workshops covering subjects such as grant writing, starting a nonprofit organization, financial management, and fund-raising. It also has a loan program for artists.</p>

## IV. INFORMATION FOR DONORS: CHARITY EVALUATIONS AND FINANCIAL INFORMATION

EVALUATORS:	SUBJECT:
<p><b>Better Business Bureau Wise Giving Alliance</b> 3033 Wilson Boulevard, Suite 710 Arlington, VA 22201 (703) 247-9321 <a href="http://www.give.org">www.give.org</a></p>	<p>The BBB Wise Giving Alliance publishes a <i>Wise Giving Guide</i> three times a year. It also prepares individual reports on charitable organizations that can be accessed through its website. The reports assess a charity's compliance with the Standards for Charitable Accountability set by the BBB Wise Giving Alliance.</p>
<p><b>Charity Navigator</b> 299 Market Street, Suite 250 Saddle Brook, NJ 07663 (201) 818-1288 <a href="http://www.charitynavigator.org">www.charitynavigator.org</a></p>	<p>Charity Navigator provides an analysis and rating of the finances of nearly 200,000 of America's best-known charities.</p>
<p><b>Charities Review Council</b> 1915 Highway 36, Suite 133 Roseville, MN 55113 (651) 224-7030 <a href="mailto:info@smartgivers.org">info@smartgivers.org</a> <a href="http://www.smartgivers.org">www.smartgivers.org</a></p>	<p>The Charities Review Council provides tools and resources to aid the public in making informed giving choices. It also assists charities by making available various online tools that can be used to gauge the health of a nonprofit and for self-assessment. The Council also has its Accountability Standards available on its website, which are a framework available for charities to assess their operations.</p>
<p><b>Charity Watch</b> P.O. Box 578460 Chicago, IL 60657 (773) 529-2300 <a href="http://www.charitywatch.org">www.charitywatch.org</a></p>	<p>Charity Watch is a charity watchdog service that evaluates charities. Its ratings, and other articles discussing reviews and investigations of charities, are available on the Charity Watch website.</p>

EVALUATORS:	SUBJECT:
<p style="text-align: center;"><b>GuideStar</b>            4801 Courthouse Street, Suite 220            Williamsburg, VA 23188            (757) 229-4631  <i>www.guidestar.org</i></p>	<p>GuideStar is a searchable Internet database, which makes available to the public charities' federal tax returns filed with the IRS.</p>
<p style="text-align: center;"><b>National Center for Charitable Statistics</b>            500 L'Enfant Plaza SW            Washington, DC 20037            (202) 833-7200  <i>nccs.urban.org</i></p>	<p>The National Center for Charitable Statistics is a national repository of data on the nonprofit sector in the United States. It is a project of the Urban Institute.</p>
<p style="text-align: center;"><b>ProPublica Nonprofit Explorer</b>            155 Avenue of the Americas, 13th Floor            New York, NY 10013  <i>projects.propublica.org/nonprofits</i></p>	<p>Nonprofit Explorer includes summary data for nonprofit tax returns and full Form 990 documents, in both PDF and digital formats. The site also links to copies of audits of nonprofit organizations that spent \$750,000 or more in Federal grant money in a single fiscal year since 2016.</p>

## V. SUGGESTED READING

### **A Guide to Starting a Business in Minnesota**

Available free from the Minnesota Department of Employment and Economic Development's Small Business Assistance Office: (651) 556-8425 or (800) 310-8323. Also available on its website at [www.mnsbao.com/publications](http://www.mnsbao.com/publications).

### **Board Liability: A Guide for Nonprofit Directors**, by Daniel L. Kurtz.

Published by Moyer Bell Limited. May be ordered through local bookstores.

### **Financial and Accounting Guide for Nonprofit Organizations**, by Malvern J. Gross, Jr.

Available at Minneapolis Public Library, or order from a local bookstore or online vendor.

### **First Steps in Starting a Foundation**, by John A. Edie.

Published by The Council on Foundations. To order, contact the Minnesota Council on Foundations: (612) 338-1989.

### **Governing Boards: Their Nature and Nurture**, by Cyril O. Houle.

Published by Jossey-Bass. Check with your local library, local bookstore or online vendor.

### **Governing Nonprofit Organizations: Federal and State Law and Regulation**,

by Marion R. Fremont-Smith. Published by Belknap Press. Check with your local library, bookstore or online vendor.

### **Guidebook for Directors of Nonprofit Corporations**, by the Committee on Nonprofit Corporations

Published by the American Bar Association. Contact the American Bar Association for more information.

### **Handbook for Starting a Successful Nonprofit**

A step-by-step account of how to start a nonprofit, the resources necessary, and alternatives available. Includes a checklist of forms and fees to file. Published by Minnesota Council of Nonprofits.

### **Nonprofit Governance and Management, Third Edition**, by Cheryl Sorokin, Jeannie Carmedelle Frey, Judith A Cion, and Richard Larry Sevcik

Sponsored by the Business Law Section of the American Bar Association and published by ABA Book Publishing. Contact the American Bar Association for more information.

### **Publications on Nonprofit Governance and Related Topics**

Board Source has a variety of publications that you can find on its website at [www.boardsource.org](http://www.boardsource.org). You can also order the Board Source catalog of educational materials by calling (203) 349-2500.

### **The Second Legal Answer Book for Nonprofit Organizations**, by Bruce R. Hopkins.

Published by Wiley. Check with your local library, bookstore or online vendor.



Charities, charitable trusts, and professional fundraisers with questions, or that wish to access registration and reporting forms, should visit the Attorney General's Office's website at [www.ag.state.mn.us/charity](http://www.ag.state.mn.us/charity). The website has additional information on the topics discussed in this guide. Organizations may also call the Attorney General's Office with questions at (651) 296-3353 (Twin Cities Calling Area), (800) 657-3787 (Outside the Twin Cities), or through the Minnesota Relay Service at (800) 627-3529. Written inquiries and other submissions should be directed as follows:

**Minnesota Attorney General's Office**

Charities Division

445 Minnesota Street, Suite 1200

St. Paul, MN 55101

[www.ag.state.mn.us/charity](http://www.ag.state.mn.us/charity)