



NONPROFIT ORGANIZATION RESOURCES

FROM THE OFFICE OF
MINNESOTA ATTORNEY GENERAL
KEITH ELLISON

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 apply 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 the requirement. Please call (651) 757-1496 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. 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.

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

If you wish to file a complaint against a charity, charitable trust, nonprofit, or a 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 or the Office can provide you a form to return by mail. You may call (651) 296-3353 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
- International Student Exchange Organizations Registration
- Dissolving a nonprofit corporation

Minnesota Secretary of State
 Retirement Systems of Minnesota Building
 60 Empire Drive, Suite 100
 St. Paul, MN 55103
 Metro area: (651) 296-2803
 Greater Minnesota: (877) 551-6767
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 “EO Select Check”
- 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-non-profits

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

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

(651) 296-3781 or (800) 652-9094
www.revenue.state.mn.us/businesses/Pages/Forms-and-Instructions.aspx

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

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

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

(651) 297-1772
email: 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

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

- Licenses
- Legal requirements
- Lawful gambling forms

Minnesota Gambling Control Board
1711 West County Road B, Suite 300S
Roseville, MN 55113
(651) 539-1900
www.gcb.state.mn.us

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

Lawful and illegal gambling complaints:

(651) 201-7524

III. TRAINING AND TECHNICAL ASSISTANCE PROVIDERS

PROVIDER:	SUBJECT:
<p>Alliance for Nonprofit Management 1732 First Avenue # 28522 New York, NY 10128 (800) 397-2034 info@allianceonline.org www.allianceonline.org</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>Center for Nonprofit Management University of St. Thomas Schulze Hall 435 1000 LaSalle Avenue Minneapolis, MN 55403 (651) 962-4291 www.stthomas.edu/centers/nonprofit/</p>	<p>The Center offers a degree program in nonprofit management. It also offers seminars, training programs and consultation on subjects such as board governance, fundraising, and a variety of management topics.</p>
<p>Free Management Library www.managementhelp.org</p>	<p>The Free Management Library, operated by Authenticity Consulting, 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>Hands On Twin Cities 2021 East Hennepin Avenue, Suite 420 Minneapolis, MN 55413 (612) 379-4900 www.handsontwincities.org</p>	<p>Hands on 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;">LegalCORPS 1000 LaSalle Avenue, SCH 335 Minneapolis, MN 55403 (612) 206-0780 info@legalcorps.org www.legalcorps.org</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;">Minnesota Council of Nonprofits 2314 University Avenue West, Suite 20 St. Paul, MN 55114 Metro area: (651) 642-1904 Greater MN: (800) 289-1904 info@minnesotanonprofits.org minnesotanonprofits.org</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;">Minnesota Council on Foundations 800 Washington Avenue North, Suite 703 Minneapolis, MN 55401 (612) 338-1989 info@mcf.org www.mcf.org</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 Minnesota Grantmakers</i>, a guide to help foundations conduct their work properly and ethically.</p>
<p style="text-align: center;">Propel Nonprofits 1 Main Street SE, Suite 600 Minneapolis, MN 55414-1036 (612) 249-6700 info@propelnonprofits.org www.propelnonprofits.org</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;">Springboard for the Arts 308 Prince Street, Suite 270 St. Paul, MN 55101 (651) 292-4381 www.springboardforthearts.org</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>Better Business Bureau Wise Giving Alliance 3033 Wilson Boulevard, Suite 600 Arlington, VA 22201 (703) 276-0100 www.give.org</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>Charity Navigator 139 Harristown Road, Suite 101 Glen Rock, NJ 07452 (201) 818-1288 www.charitynavigator.org</p>	<p>Charity Navigator provides an analysis and rating of the finances of more than 8,000 of America's best-known charities.</p>
<p>Charities Review Council 700 Raymond Avenue, Suite 160 St. Paul, MN 55114 (651) 224-7030 info@smartgivers.org www.smartgivers.org</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>Charity Watch P.O. Box 578460 Chicago, IL 60657 (773) 529-2300 www.charitywatch.org</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;">GuideStar 4801 Courthouse Street, Suite 220 Williamsburg, VA 23188 (757) 229-4631 www.guidestar.org</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;">National Center for Charitable Statistics 2100 M Street NW, 5th Floor Washington, DC 20037 (202) 833-7200 www.nccs.urban.org</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>

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.

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 Bellknap 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

Edited by Victor Futter and published by Section of Business Law, American Bar Association, and American Society of Corporate Secretaries. 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. You can also order the Board Source catalog of educational materials by calling (877) 892-6273.

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. 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