#### Mail To:

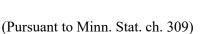
Minnesota Attorney General's Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

#### **Website Address:**

www.ag.state.mn.us/charity

#### STATE OF MINNESOTA

### CHARITABLE ORGANIZATION ANNUAL REPORT FORM INSTRUCTIONS





#### 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 <a href="www.ag.state.mn.us/Charity/ExtensionRequest.aspx">www.ag.state.mn.us/Charity/ExtensionRequest.aspx</a> to request an extension.

Fiscal Year-End	<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

If su	ubmitting these forms via mail, please <u>do not</u> use staples.
	Charitable Organization Annual Report Form.
	IRS Form 990, 990-EZ, 990-PF, or 990-N plus all schedules and attachments, EXCLUDING any schedules of contributors to the organization (Schedule B)
	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.
	A full list of the names of all banks or other financial institutions in which the organization's funds are deposited. DO NOT include account numbers.
	An audit prepared in accordance with generally accepted accounting principles by an independent CPA of 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 <u>no larger than 25 MB</u>. 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 at www.ag.state.mn.us/Charity/CharFees.aspx, or you may submit a check via U.S. mail. If paying by check, make the check payable to "State of Minnesota."



## CHARITABLE ORGANIZATION ANNUAL REPORT FORM INSTRUCTIONS (Continued)

#### 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. Required attachments do NOT include any schedules of contributors to the organization (Schedule B). 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.

### Mail To:

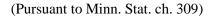
Minnesota Attorney General's Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

#### **Website Address:**

www.ag.state.mn.us/charity

### STATE OF MINNESOTA

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM





<b>SECTION A: Organization Information</b>	<u>n</u>	
Legal Name of Organization		
Federal EIN:		
	mm/dd/yyyy  Did the organization's fiscal year-end change?  Yes No	
Mailing Address:	Physical Address:	
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	
Organization's website:		
2 List all of the organization's alternate and for	mer names (attach list if more snace is needed)	
2. List all of the organization's alternate and former names (attach list if more space is needed).		
	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 M	Minn. Stat. ch. 317A? Yes No	
5. Total amount of contributions the organization	on received from Minnesota donors: \$	
6. Has the organization's tax-exempt status with Yes No If yes, attach explanation.	Has the organization's tax-exempt status with the IRS changed?  Yes No If yes, attach explanation.	
7. Has the organization significantly changed its Yes No If yes, attach explanation.	s purpose(s) or program(s)?	



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.	0. 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 accordance with generally accepted accounting principles by an independent CPA or LPA. The value donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated 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	
12.	*Compensation is defined as the total amount repoissued by the organization and its related organization and Minn. Stat. § 317A.011 for definitions.  A full list of the organization's board of directors, in	ations to the individual. See	e Minn. Stat. § 309.53, subd.	
	each (attach list if more space is needed).			



13	3. A full list of the names of all banks or other financial institutions in which the organization's funds are
	deposited. DO NOT include account numbers. (Attach list if more space is needed.)

### **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	\$	
3. Program Service Revenue	\$	_
4. Other Revenue	<u></u>	4
5. TOTAL INCOME	\$	5
EXPENSES		
6. Program Expenses	\$	6
7. Management & General Expenses	\$	
8. Fund-raising Expenses	\$	
9. TOTAL EXPENSES	<b>\$</b>	
10. EXCESS or DEFICIT	\$	10
(Line 5 minus Line 9)		
ASSETS		
11. Cash	\$	11
12. Land, Buildings & Equipment	\$	12
13. Other Assets	\$	13
14. TOTAL ASSETS	\$	14
LIABILITIES		
15. Accounts Payable	\$	15
16. Grants Payable	\$	16
17. Other Liabilities		17
18. TOTAL LIABILITIES	\$	18
FUND BALANCE/NET WORTH	\$	
(Line 14 minus Line 18)		



### **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) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D</b> ) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.			g superior	
2. Grants and other assistance to individuals in the U.S.				
<b>3.</b> 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				
<b>8.</b> 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				
<b>24.</b> Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a				
b				
C				
d				
<b>25. Total functional expenses.</b> Add lines 1 through 24d.				
<b>26</b> . <b>Joint costs.</b> Check here ▶ ☐ 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				



## **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 acknowled	lge that we are duly constituted officers of this organization,
being the(Title) as	nd(Title) respectively, and that
we execute this document on behalf of	f the organization pursuant to the resolution of the
(Board of D	irectors, Trustees, or Managing Group) adopted on the
day of, 20, approvi	ng the contents of the document, and do hereby certify that the
(Board o	of Directors, Trustees or Managing Group) has assumed, and
will continue to assume, responsibility for determ	nining 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 know	vledge.
Name (Print)	Name (Print)
Signature	Signature
Title	Title
Date	Date