

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

Website Address

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

STATE OF MINNESOTA

**CHARITABLE TRUST
EXEMPTION FORM
INSTRUCTIONS**

(Pursuant to Minn. Stat. §§ 501B.33-.45)



Some charitable organizations may be exempt from registration pursuant to the Minnesota Supervision of Charitable Trusts and Trustees Act, Minn. Stat. §§ 501B.33-.45. Review sections 501B.33-.45 before completing this form.

GENERAL INSTRUCTIONS

- Check the appropriate exemption and provide requested documentation supporting the claim of exemption.
- An organization is under a continuing obligation to report to the Attorney General's Office if its status changes and it is no longer exempt from registration.
- An organization that is exempt from registration under Minnesota Statutes sections 501B.33-.45 may not be exempt from registration under the Minnesota Charitable Solicitation Act, Minnesota Statutes chapter 309. Among other things, an organization that solicits contributions in excess of \$25,000 during an accounting year may need to register pursuant chapter 309. Please see Minnesota Statutes chapter 309 for details.
- The Attorney General's Office reserves the right to dispute an organization's exemption claim and, at any time, require registration.
- No filing fee is required.

HOW TO FILE

This form may be submitted via email.

- 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., Trust Exemption Form).
- 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.

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(Pursuant to Minn. Stat. §§ 501B.33-.45)

Website Address

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

Legal Name of Organization: _____

Federal EIN: _____ **State of Incorporation:** _____

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: _____

Is the organization incorporated pursuant to Minnesota Statutes chapter 317A? Yes No



CHARITABLE TRUST EXEMPTION FORM (Continued)

Reason for Exemption

- A charitable trust or organization with a charitable purpose that does not have at least \$25,000 in gross assets at any time during a taxable year.
- **Attach a copy of the organization's most recent IRS return or financial statement.**
- A charitable trust administered by the United States or a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any of their agencies or subdivisions.
- A religious association organized under chapter 315 or chapter 317A.
- A charitable trust organized and operated exclusively for religious purposes and administered by a religious association organized under chapter 315 or 317A.
- An organization described in section 509(a)(3) of the Internal Revenue Code of 1986 and operated, clauses (2) to (5); a pooled income fund as defined in section 642(c)(5) of the Internal supervised, or controlled by or in connection with one or more organizations described in Revenue Code of 1986 maintained by an organization described in clauses (2) to (5); or a charitable remainder annuity trust or unitrust, as defined in section 664 of the Internal Revenue Code of 1986.
- A trust in which the only charitable interest is a contingent interest for which no charitable deduction has been allowed for Minnesota income, inheritance, or gift tax purposes or a trust in which not all of the unexpired interests are devoted to one or more charitable purposes and in which the only charitable interest is an annuity or an income interest with respect to which a charitable deduction is allowed the trust under applicable Minnesota income tax laws.
- An organization registered with the Attorney General pursuant to the Minnesota Charitable Solicitation Act, Minn. Stat. ch. 309.
- A trust for individual and charitable beneficiaries that is described in section 4947(a)(2) of the Internal Revenue Code of 1986, also known as a split-interest trust.
- A charitable gift, bequest, or devise not held and continued by a private express trust or corporation even though the gift, bequest, or devise creates a fiduciary relationship, unless there is no named charitable beneficiary in existence or unless a named charitable beneficiary elects in a writing filed with the Attorney General and with the fiduciary to come within the provisions of sections 501B.37 and 501B.38.



**CHARITABLE TRUST EXEMPTION FORM
(Continued)**

Officers or Trustees Signatures and Acknowledgment

The exemption form must be signed by two officers or trustees of the organization.

We, the undersigned, hereby certify that we are duly constituted officers or trustees of the organization and that the information in this document is true and accurate to the best of our knowledge.

Name (Print)

Name (Print)

Signature

Signature

Title

Title

Date

Date