

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

**STATE OF MINNESOTA**  
**CHARITABLE TRUST**  
**INITIAL REGISTRATION FORM**  
**INSTRUCTIONS**

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



**WHO SHOULD FILE**

The Minnesota Supervision of Charitable Trusts and Trustees Act requires charitable trusts and foundations with gross assets of \$25,000 or more at any time during a taxable year to register with the Attorney General.

“Charitable trust” is defined as “a fiduciary relationship with respect to property that arises as a result of a manifestation of an intention to create it, and that subjects the person by whom the property is held to equitable duties to deal with the property for a charitable purpose.” Minn. Stat. § 501B.35, subd. 3.

Please refer to the definitions set forth in Minn. Stat. § 501B.35 when completing registration forms.

**WHEN TO FILE**

Charitable trusts must register within three months of receiving the trust property. Failure of a trustee to register a charitable trust constitutes a breach of trust. *See* Minn. Stat. § 501B. 41.

**WHAT TO FILE**

**If submitting these forms via mail, please do not use staples.**

- Charitable Trust Initial Registration Form.
- A copy of the organization's Articles of Incorporation or the document creating the organization, including any amendments.
- A copy of the IRS letter notifying the organization of its tax-exempt status.
- IRS Form 990, 990-EZ, or 990-PF (plus all schedules and attachments, EXCLUDING any schedules of contributors to the organization (Schedule B)) or financial statement (Section B of registration form) for the organization's most recent fiscal year-end.
- \$25 registration fee.



## CHARITABLE TRUST INITIAL REGISTRATION FORM INSTRUCTIONS (Continued)

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### 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., Trust Initial Registration).
- 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 via credit card [www.ag.state.mn.us/Charity/CharFees.aspx](http://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."

### PLEASE NOTE

- Some organizations may be exempt from registration and reporting. See Minnesota Statutes section 501B.36 for more information.
- 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.
- **NOTICE: All information and documentation provided as part of registration and reporting shall be public records.**

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**Website Address:**

*www.ag.state.mn.us/charity*

**SECTION A: Background Information**

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

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

<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. Type of legal entity:

- |  |   |
|--|---|
| <input type="checkbox"/> Corporation               | <input type="checkbox"/> Partnership                |
| <input type="checkbox"/> Sole Proprietorship       | <input type="checkbox"/> Unincorporated Association |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Other: _____               |

3. If organization is incorporated, state and date of incorporation: \_\_\_\_\_

4. Is the organization incorporated pursuant to Minnesota Statutes Chapter 317A?  Yes  No

5. Address of principal office in Minnesota, or, if none, the name and address of the person who has custody of books and records within Minnesota:

\_\_\_\_\_

Contact Person

Phone Number

Email Address

\_\_\_\_\_

Street Address

City, State, and Zip Code



**CHARITABLE TRUST INITIAL REGISTRATION FORM**  
(Continued)

**SECTION B: Financial Information**

An organization may submit a copy of its IRS Form 990, 990-EZ, or 990-PF in lieu of completing Section B. If an organization has not yet filed an IRS return, it must provide preliminary financials for its most recent fiscal year-end.

Is an IRS Form 990, 990-EZ, or 990-PF attached?  Yes  No If no, provide the following information:

**INCOME**

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Interest	\$ _____	4
5. Dividends	\$ _____	5
6. Other Revenue	\$ _____	6
<b>7. TOTAL INCOME</b>	<b>\$ _____</b>	<b>7</b>

**EXPENSES**

8. Program Expenses	\$ _____	8
9. Management & General Expenses	\$ _____	9
10. Fund-raising Expenses	\$ _____	10
11. Amount Paid to Affiliated Organizations	\$ _____	11
<b>12. TOTAL EXPENSES</b>	<b>\$ _____</b>	<b>12</b>
<b>13. EXCESS or DEFICIT</b>	<b>\$ _____</b>	<b>13</b>
(Line 7 minus Line 12)		

**ASSETS**

14. Cash	\$ _____	14
15. Accounts Receivable	\$ _____	15
16. Investments	\$ _____	16
17. Receivables Due from Officers, Trustees, and Key Employees	\$ _____	17
18. Land, Buildings & Equipment	\$ _____	18
19. Other Assets	\$ _____	19
<b>20. TOTAL ASSETS</b>	<b>\$ _____</b>	<b>20</b>

**LIABILITIES**

21. Accounts Payable	\$ _____	21
22. Grants Payable	\$ _____	22
23. Other Liabilities	\$ _____	23
<b>24. TOTAL LIABILITIES</b>	<b>\$ _____</b>	<b>24</b>

**FUND BALANCE/NET WORTH**

(Line 20 minus Line 24)

\$ \_\_\_\_\_



## CHARITABLE TRUST INITIAL REGISTRATION FORM (Continued)

### **Section C: Officers or Trustees Signatures and Acknowledgment**

The registration 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