CS2

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

SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT ANNUAL REPORT FORM INSTRUCTIONS

(Pursuant to Minn. Stat. ch. 309)

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 15th 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 *http://www.ag.state.mn.us/Charity/ExtensionRequest.aspx* to request an extension.

Fiscal Year-End	Due Date	Extended Due Date
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

SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT
ANNUAL REPORT FORM INSTRUCTIONS
(Continued)

WHAT TO FILE

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

- ☐ Minnesota Supplement Annual Report Form.
- ☐ Unified Registration Statement.
- ☐ IRS Form 990, 990-EZ, 990-PF, or 990-N plus all schedules and attachments.
- ☐ 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.
- ☐ An audit prepared in accordance with generally accepted accounting principles by an independent CPA or 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 **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., 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.

SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT
ANNUAL REPORT FORM INSTRUCTIONS
(Continued)

PLEASE NOTE

- Some organizations may be exempt from registration and reporting. See Minn. Stat. § 309.515 for more information.

- Include all required attachments. 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.**

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STATE OF MINNESOTA

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(Pursuant to Minn. Stat. ch. 309)

SECTION A: Organization Information

Legal Name of Organization _____

Federal EIN:_____ **Fiscal Year-End:** _____
mm/dd/yyyy

Did the organization's fiscal year-end change? ☐ Yes ☐ No

1. Is the organization incorporated pursuant to Minn. Stat. ch. 317A? ☐ Yes ☐ No

2. Total amount of contributions the organization received from Minnesota donors: $_____

3. 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 in accordance with generally accepted accounting principles by an independent CPA or LPA. 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.

4. 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

*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. *See* Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

MINNESOTA SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT
ANNUAL REPORT FORM
(Continued)

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	$_____	2
3. Program Service Revenue	$_____	3
4. Other Revenue	$_____	4
5. TOTAL INCOME	**$** 0.00	**5**

EXPENSES

6. Program Expenses	$_____	6
7. Management & General Expenses	$_____	7
8. Fund-raising Expenses	$_____	8
9. TOTAL EXPENSES	**$** 0.00	**9**
10. EXCESS or DEFICIT (Line 5 minus Line 9)	**$** 0.00	**10**

ASSETS

11. Cash	$_____	11
12. Land, Buildings & Equipment	$_____	12
13. Other Assets	$_____	13
14. TOTAL ASSETS	**$** 0.00	**14**

LIABILITIES

15. Accounts Payable	$_____	15
16. Grants Payable	$_____	16
17. Other Liabilities	$_____	17
18. TOTAL LIABILITIES	**$** 0.00	**18**

FUND BALANCE/NET WORTH **$** 0.00
(Line 14 minus Line 18)

MINNESOTA SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT
ANNUAL REPORT FORM
(Continued)

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	**(D)** Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. 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				
8. 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				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a._____				
b._____				
c._____				
d._____				
25. Total functional expenses. Add lines 1 through 24d.	$ 0.00	$ 0.00	$ 0.00	$ 0.00
26. **Joint costs.** 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				

MINNESOTA SUPPLEMENT TO THE UNIFIED REGISTRATION STATEMENT
ANNUAL REPORT FORM
(Continued)

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 acknowledge that we are duly constituted officers of this organization, being the _____(Title) and _____(Title) respectively, and that we execute this document on behalf of the organization pursuant to the resolution of the _____(Board of Directors, Trustees, or Managing Group) adopted on the _____ day of _____, 20____, approving the contents of the document, and do hereby certify that the _____(Board of Directors, Trustees or Managing Group) has assumed, and will continue to assume, responsibility for determining 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 knowledge.

_____	_____
Name (Print)	Name (Print)
_____	_____
Signature	Signature
_____	_____
Title	Title
_____	_____
Date	Date