

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 TRUST
 ANNUAL REPORTING
 INSTRUCTIONS**

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



WHO SHOULD FILE

A charitable trust that is registered with the Attorney General must file an annual report. *See* Minn. Stat. §§ 501B.33 - 501B.45.

WHEN TO FILE

- A charitable trust’s annual report must be postmarked of the 15th day of the fifth 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.
- Failure of a trustee to file annual reports constitutes a breach of trust. *See* Minn. Stat. § 501B. 41.
- Organizations may request a six-month extension at www.ag.state.mn.us/Charity/ExtensionRequest.aspx. Extension requests must be submitted on or before the due date.

Fiscal Year-End	Due Date	Extended Due Date
January 31	June 15	December 15
February 28	July 15	January 15
March 31	August 15	February 15
April 30	September 15	March 15
May 31	October 15	April 15
June 30	November 15	May 15
July 31	December 15	June 15
August 31	January 15	July 15
September 30	February 15	August 15
October 31	March 15	September 15
November 30	April 15	October 15
December 31	May 15	November 15

WHAT TO FILE

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

IRS Form 990, 990-EZ, or 990-PF (plus all schedules and attachments). If the organization does not file a tax return or files a 990-N, it must submit a financial statement (form attached).

\$25 registration fee.



CHARITABLE TRUST ANNUAL REPORTING INSTRUCTIONS (Continued)

HOW TO FILE

Registration materials may be submitted via email and the fee may be paid electronically.

- Documents 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 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 via credit card at *www.ag.state.mn.us/Charity/Fees/CharFees.aspx* or you may submit a check via U.S. mail.

PLEASE NOTE

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

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STATE OF MINNESOTA

CHARITABLE TRUST
FINANCIAL STATEMENT

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



Legal Name of Organization _____

Federal EIN: _____

Fiscal Year-End: _____

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

This form must be completed by organizations that file an IRS Form 990-N or that do not file an IRS return. Organizations that file an IRS Form 990, 990-EZ, or 990-PF should submit a copy of their tax return.

INCOME

- 1. Contributions Received \$ _____ 1
- 2. Government Grants \$ _____ 2
- 3. Program Service Revenue \$ _____ 3
- 4. Interest \$ _____ 4
- 5. Dividends \$ _____ 5
- 6. Other Revenue \$ _____ 6
- 7. TOTAL INCOME** \$ _____ **7**

EXPENSES

- 8. Program Expenses \$ _____ 8
- 9. Management & General Expenses \$ _____ 9
- 10. Fund-raising Expenses \$ _____ 10
- 11. Amount Paid to Affiliated Organizations \$ _____ 11
- 12. TOTAL EXPENSES** \$ _____ **12**
- 13. EXCESS or DEFICIT** \$ _____ **13**
 (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
- 20. TOTAL ASSETS** \$ _____ **20**

LIABILITIES

- 21. Accounts Payable \$ _____ 21
- 22. Grants Payable \$ _____ 22
- 23. Other Liabilities \$ _____ 23
- 24. TOTAL LIABILITIES** \$ _____ **24**

FUND BALANCE/NET WORTH \$ _____
 (Line 20 minus Line 24)