

NONPROFIT ORGANIZATION RESOURCES



From the Office of the
Minnesota Attorney General
helping people afford their lives and live with dignity, safety, and respect

www.ag.state.mn.us

The enclosed listing of nonprofit organization resources has been compiled as a consumer service by the Minnesota Attorney General's Office. It is not intended to represent all resources available in this state or nationally, nor should a reference to any organization listed imply that the Office endorses, condones, or otherwise approves the organization or its activities. This handbook, and consulting the resources identified herein, is not a substitute for obtaining legal advice from a private attorney. Nonprofits should consult an attorney to ensure they comply with all applicable laws governing their operations and activities.

Nonprofit Organization Resources is written and published by the Minnesota Attorney General's Office.

This document is available in alternative formats to individuals with disabilities by calling
(651) 296-3353 (Twin Cities Calling Area), (800) 657-3787 (Outside the Twin Cities),
or through the Minnesota Relay Service at (800) 627-3529.

The Minnesota Attorney General's Office values diversity and is an equal opportunity employer.

Office of Minnesota Attorney General Keith Ellison
445 Minnesota Street, Suite 600, St. Paul, MN 55101
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(800) 657-3787 (Outside the Twin Cities)
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I. Registration

Soliciting Charitable Organization Registration

Charitable organizations that solicit or receive contributions from the public are generally required to register with the Attorney General's Office and file an annual report. Certain organizations are exempt from these requirements. Please call (651) 757-1496 or (800) 657-3787 if you have a question concerning:

- Charity registration requirements
- Exemptions from registration
- Annual reports filed with the Attorney General's Office
- Audit requirements
- Filing or late fees
- Access to filing forms
- Extensions of time to file

Professional Fundraiser Registration

Individuals, groups, or companies who, for financial compensation or profit, assist charities with fundraising, or advise charities about fundraising, may be required to register as professional fundraisers. If you have questions about the registration process, the forms necessary or the fees involved, please call (651) 757-1496 or (800) 657-3787. Activities that potentially make someone a "professional fundraiser" include the following:

- Grant writing
- Telemarketing
- Direct mail consulting
- Special events
- Fundraising assistance or advice
- Charitable sales promotions

Charitable Trust Registration

Private foundations, charitable trusts, and other charitable organizations that do not solicit contributions but hold \$25,000 or more in gross assets at any time during the year may be required to register as charitable trusts. If you have a question about charitable trust registration, please call (651) 757-1496 or (800) 657-3787.

Complaint about a Charity, Charitable Trust, Nonprofit, or Fundraiser

If you wish to file a complaint against a charity, charitable trust, nonprofit, or a professional fundraiser, please do so in writing. A complaint form is available on the Attorney General's website: www.ag.state.mn.us/Charity/FileAComplaint.asp or the Office can provide you a form to return by mail. You may call (651) 296-3353 or (800) 657-3787 to request a complaint form.

II. Government Agency Contacts

Nonprofit Corporations and Forms	
<ul style="list-style-type: none"> Articles of Incorporation Filing Fees Change of Name & Address Annual Nonprofit Corporate Filing Registered Agents Certificate of Assumed Name Reinstatement after corporation has been dissolved Amend or modify Articles of Incorporation Dissolving a nonprofit corporation 	<p>Minnesota Secretary of State First National Bank Building 332 Minnesota Street, Suite N201 St. Paul, MN 55101 Metro area: (651) 296-2803 Greater Minnesota: (877) 551-6767 www.sos.state.mn.us</p>
Federal Tax Information	
<ul style="list-style-type: none"> Employer Identification Number or "EIN" (Form SS-4) Application for Recognition of Exempt Status (Form 1023) Searching for tax-exempt organizations using "Tax Exempt Organization Search (TEOS)" Annual reporting and filing Federal tax obligations of nonprofits Federal tax forms and instructions How to maintain tax exempt status Revocation and reinstatement of tax exempt status 	<p>Internal Revenue Service</p> <p>The IRS provides information on tax-exempt organizations, such as how to apply for tax-exempt status, filing requirements, IRS customer service locations, and a toolkit containing forms and publications for tax-exempt organizations. The IRS's website can also be used to look up an organization's tax exempt status.</p> <p>Tax Forms: (800) 829-3676</p> <p>Business Tax Line: (800) 829-4933 Telephone Assistance for Exempt Organizations: (877) 829-5500</p> <p>www.irs.gov/charities-and-nonprofits</p>
Nonprofit Mailing Permits and Postage Information	
<ul style="list-style-type: none"> Nonprofit mailing permit information Information on postage discounts for eligible nonprofits 	<p>United States Postal Service (800) ASK-USPS (800) 275-8777 www.usps.com</p>

State Tax Information

- Forms

Minnesota Department of Revenue
600 North Robert Street St. Paul, MN 55146
www.revenue.state.mn.us

(651) 556-3000 or (800) 657-3666
www.revenue.state.mn.us/find-form

- Sales tax information

(651) 296-6181 or (800) 657-3777
email: salesuse.tax@state.mn.us

- Withholding tax information

(651) 282-9999 or (800) 657-3594
email: withholding.tax@state.mn.us

- Unrelated Business Income Tax ("UBIT")

(651) 297-5199
email: ubi.taxes@state.mn.us

- Lawful gambling taxes

(651) 297-1772
email: lawfulgambling.taxes@state.mn.us

Unemployment Insurance

- Employer liability and rate information

**Minnesota Department of
Employment & Economic Development**
P.O. Box 4629, St. Paul, MN 55101-4629
(651) 296-6141
www.uimn.org

Charitable Gambling (Bingo, Pull-Tabs, Raffles, etc.)

- Licenses and Permits
- Legal requirements
- Lawful gambling forms
- Complaints

Minnesota Gambling Control Board
1711 West County Road B, Suite 300S,
Roseville, MN 55113
(651) 539-1900
mn.gov/gcb

Criminal Gambling Investigations

- License to Distribute Gambling Equipment
- Frequently asked questions
- Complaints

Minnesota Department of Public Safety
Gambling Enforcement Division
445 Minnesota Street, Suite 222, St. Paul, MN 55101
(651) 201-7500
www.dps.state.mn.us

Lawful and illegal gambling complaints:
(651) 201-7524

III. Training and Technical Assistance Providers

Provider:	Subject:
Alliance for Nonprofit Management 89 South Street Suite 700 Boston, MA 02111 (585) 270-0899 info@allianceonline.org allianceonlinecommunity.org	The Alliance provides online research resources, including answers to frequently asked questions on board development, strategic planning, fundraising, financial management, risk management, and credit card acceptance.
Nonprofit Organizations Clinic University of St. Thomas 2115 Summit Avenue St. Paul, Minnesota 55105 (651) 962-5000 www.stthomas.edu/ipc/clinic/nonprofitorganizations	The Center Clinic focuses on the legal needs of existing and aspiring nonprofit organizations. It also offers services such as creating/amending Articles of Incorporation and Bylaws; filing applications for 501(c) income tax exemption with the IRS; and creating/amending policies and procedures
Management Library management.org/index.html	The Management Library, owned and operated by Paradise Media, LLC, is an online management library with resources and links to materials on leadership and management of organizations. Topics include the best practices to start, develop, operate, evaluate, and resolve problems in nonprofit organizations.
HandsOn Twin Cities 672 Transfer Road St. Paul, MN 55114 (612) 379-4900 www.handsontwincities.org	HandsOn Twin Cities is a resource for volunteerism in the Twin Cities. It matches volunteers with nonprofit service opportunities. Hands on Twin Cities also provides leadership development opportunities and facilitates education on social issues.
LegalCORPS 1000 LaSalle Avenue, SCH 317 Minneapolis, MN 55403 (612) 206-0780 info@legalcorps.org www.legalcorps.org	LegalCORPS assists eligible nonprofit corporations to obtain free legal assistance on a wide variety of legal issues.

Provider:	Subject:
<p>LegalCORPS 1000 LaSalle Avenue, SCH 317 Minneapolis, MN 55403 (612) 206-0780 info@legalcorps.org www.legalcorps.org</p>	<p>LegalCORPS assists eligible nonprofit corporations to obtain free legal assistance on a wide variety of legal issues.</p>
<p>Minnesota Council of Nonprofits 2314 University Avenue West, Suite 20 St. Paul, MN 55114 Metro area: (651) 642-1904 Greater MN: (800) 289-1904 info@minnesotanonprofits.org minnesotanonprofits.org</p>	<p>MCN is a statewide association of member nonprofit organizations. It works to inform, promote, connect and strengthen individual nonprofits and the nonprofit sector. MCN offers educational opportunities and resources for nonprofits through its website, publications, workshops, and events.</p>
<p>Minnesota Council on Foundations 800 Washington Avenue North, Suite 703 Minneapolis, MN 55401 (612) 338-1989 info@mcf.org www.mcf.org</p>	<p>MCF is a membership organization of family, private, community, and other public or corporate foundations. Its website has resources for grantmakers and grant-seekers. MCF has also developed <i>Principles for Philanthropy</i>, a guide to help foundations conduct their work properly and ethically.</p>
<p>Propel Nonprofits 1 Main Street SE, Suite 600 Minneapolis, MN 55414-1036 (612) 249-6700 info@propelnonprofits.org www.propelnonprofits.org</p>	<p>Propel Nonprofits is a management support organization for nonprofits. Services include nonprofit accounting assistance and financial management, board development and recruitment, fiscal sponsorship, loans, strategic consulting, training and webinars, and free online resources. Propel Nonprofits was created from the merger of Nonprofits Assistance Fund and MAP for Nonprofits.</p>
<p>Springboard for the Arts 262 University Ave West St. Paul, MN 55103 (651) 292-4381 www.springboardforthearts.org</p>	<p>Springboard provides consulting services for artists and arts organizations. Springboard periodically holds seminars and workshops covering subjects such as grant writing, starting a nonprofit organization, financial management, and fund-raising. It also has a loan program for artists.</p>

IV. Information for Donors: Charity Evaluations and Financial Information

Evaluators:	Subject:
<p>Better Business Bureau Wise Giving Alliance 3033 Wilson Boulevard, Suite 710, Arlington, VA 22201 (703) 247-9321 www.give.org</p>	<p>The BBB Wise Giving Alliance publishes a <i>Wise Giving Guide</i> three times a year. It also prepares individual reports on charitable organizations that can be accessed through its website. The reports assess a charity's compliance with the Standards for Charitable Accountability set by the BBB Wise Giving Alliance.</p>
<p>Charity Navigator 299 Market Street, Suite 250, Saddle Brook, NJ 07663 (201) 818-1288 www.charitynavigator.org</p>	<p>Charity Navigator provides an analysis and rating of the finances of nearly 200,000 of America's best-known charities.</p>
<p>Charities Review Council 1915 Highway 36, Suite 133, Roseville, MN 55113 (651) 224-7030 info@smartgivers.org www.smartgivers.org</p>	<p>The Charities Review Council provides tools and resources to aid the public in making informed giving choices. It also assists charities by making available various online tools that can be used to gauge the health of a nonprofit and for self-assessment. The Council also has its Accountability Standards available on its website, which are a framework available for charities to assess their operations.</p>
<p>Charity Watch P.O. Box 578460, Chicago, IL 60657 (773) 529-2300 www.charitywatch.org</p>	<p>Charity Watch is a charity watchdog service that evaluates charities. Its ratings, and other articles discussing reviews and investigations of charities, are available on the Charity Watch website.</p>
<p>Candid www.candid.org</p>	<p>Candid is a searchable Internet database, which makes available to the public charities' federal tax returns filed with the IRS.</p>
<p>National Center for Charitable Statistics 500 L'Enfant Plaza SW, Washington, DC 20037 (202) 833-7200 nccs.urban.org</p>	<p>The National Center for Charitable Statistics is a national repository of data on the nonprofit sector in the United States. It is a project of the Urban Institute.</p>
<p>ProPublica Nonprofit Explorer 155 Avenue of the Americas, 13th Floor New York, NY 10013 projects.propublica.org/nonprofits</p>	<p>Nonprofit Explorer includes summary data for nonprofit tax returns and full Form 990 documents, in both PDF and digital formats. The site also links to copies of audits of nonprofit organizations that spent \$750,000 or more in Federal grant money in a single fiscal year since 2016.</p>

V. Suggested Reading

A Guide to Starting a Business in Minnesota

Available free from the Minnesota Department of Employment and Economic Development's Small Business Assistance Office: (651) 556-8425 or (800) 310-8323. Also available on its website at www.mnsbao.com/publications.

Board Liability: A Guide for Nonprofit Directors, by Daniel L. Kurtz.

Published by Moyer Bell Limited. May be ordered through local bookstores.

Financial and Accounting Guide for Nonprofit Organizations, by Malvern J. Gross, Jr.

Available at Minneapolis Public Library, or order from a local bookstore or online vendor.

First Steps in Starting a Foundation, by John A. Edie.

Published by The Council on Foundations. To order, contact the Minnesota Council on Foundations: (612) 338-1989.

Governing Boards: Their Nature and Nurture, by Cyril O. Houle.

Published by Jossey-Bass. Check with your local library, local bookstore or online vendor.

Governing Nonprofit Organizations: Federal and State Law and Regulation, by Marion R. Fremont-Smith.

Published by Belknap Press. Check with your local library, bookstore or online vendor.

Guidebook for Directors of Nonprofit Corporations, by the Committee on Nonprofit Corporations

Published by the American Bar Association. Contact the American Bar Association for more information.

Handbook for Starting a Successful Nonprofit

A step-by-step account of how to start a nonprofit, the resources necessary, and alternatives available. Includes a checklist of forms and fees to file. Published by Minnesota Council of Nonprofits.

Nonprofit Governance and Management, Third Edition, by Cheryl Sorokin, Jeannie Carmedelle Frey, Judith A Cion, and Richard Larry Sevcik

Sponsored by the Business Law Section of the American Bar Association and published by ABA Book Publishing. Contact the American Bar Association for more information.

Publications on Nonprofit Governance and Related Topics

Board Source has a variety of publications that you can find on its website at www.boardsource.org. You can also order the Board Source catalog of educational materials by calling (203) 349-2500.

The Second Legal Answer Book for Nonprofit Organizations, by Bruce R. Hopkins.

Published by Wiley. Check with your local library, bookstore or online vendor.

Charities, charitable trusts, and professional fundraisers with questions, or that wish to access registration and reporting forms, should visit the Attorney General's Office's website at www.ag.state.mn.us/charity. The website has additional information on the topics discussed in this guide. Organizations may also call the Attorney General's Office with questions at (651) 296-3353 (Twin Cities Calling Area), (800) 657-3787 (Outside the Twin Cities), or through the Minnesota Relay Service at (800) 627-3529. Written inquiries and other submissions should be directed as follows:

Minnesota Attorney General's Office

Charities Division

445 Minnesota Street, Suite 600

St. Paul, MN 55101

www.ag.state.mn.us/charity



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