

NONPROFIT ORGANIZATION RESOURCES

The enclosed listing of nonprofit organization resources has been compiled as a consumer service by the Office of the Attorney General. 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 Attorney General endorses the organization. Further, this booklet is not a substitute for obtaining legal advice from your personal attorney.

(last updated December 2016)

REGISTRATION WITH THE OFFICE OF THE ATTORNEY GENERAL

www.ag.state.mn.us/charity

Charities Division

445 Minnesota Street, Suite 1200

St. Paul, MN 55101-2130

General Consumer Assistance—Toll Free: 1-800-657-3787

General Consumer Assistance: (651) 296-3353

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 the requirement. Please call **(651) 757-1496** 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 a professional fundraiser. If you have questions about the registration process, the forms necessary or the fees involved, please call **(651) 757-1496**. 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 a charitable trust. If you have a question about charitable trust registration, please call **(651) 757-1496**.

Complaint about a Charity, Charitable Trust, Nonprofit or Fund-raiser

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

GOVERNMENT AGENCY CONTACTS

For questions regarding:

Contact:

<p>Nonprofit Corporations and Forms</p> <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 ➤ International Student Exchange Organizations Registration ➤ Dissolving a nonprofit corporation 	<p>Minnesota Secretary of State Retirement Systems of Minnesota Building 60 Empire Drive, Suite 100 St. Paul, MN 55103 Metro area: (651) 296-2803 Greater Minnesota: 1-877-551-6767 www.sos.state.mn.us</p>
<p>Federal Tax Information</p> <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 “EO Select Check” ➤ 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: 1-800-829-3676 Business Tax Line: 1-800-829-4933 Telephone Assistance for Exempt Organizations: 1-877-829-5500 www.irs.gov/charities-non-profits</p>
<p>Nonprofit Mailing Permits and Postage Information</p> <ul style="list-style-type: none"> ➤ Nonprofit mailing permit information ➤ Information on postage discounts for eligible nonprofits 	<p>United States Postal Service 1-800-ASK-USPS (1-800-275-8777) www.usps.com</p>

<p>State Tax Information</p> <ul style="list-style-type: none"> ➤ Forms ➤ Income tax exemption ➤ Sales tax information ➤ Withholding tax information ➤ Unrelated Business Income Tax (“UBIT”) ➤ Lawful gambling taxes 	<p>Minnesota Department of Revenue 600 North Robert Street St. Paul, MN 55146 www.taxes.state.mn.us</p> <p>(651) 296-3781 or 1-800-652-9094 www.revenue.state.mn.us/businesses/Pages/Forms-and-Instructions.aspx</p> <p>(651) 296-3781 or 1-800-652-9094 e-mail: businessincome.tax@state.mn.us</p> <p>(651) 296-6181 or 1-800-657-3777 e-mail: salesuse.tax@state.mn.us</p> <p>(651) 282-9999 or 1-800-657-3594 e-mail: withholding.tax@state.mn.us</p> <p>(651) 297-5199 e-mail: ubi.taxes@state.mn.us</p> <p>(651) 297-1772 e-mail: lawfulgambling.taxes@state.mn.us</p>
<p>Unemployment Insurance</p> <ul style="list-style-type: none"> ➤ Employer liability and rate information 	<p>Minnesota Department of Employment & Economic Development P.O. Box 4629 St. Paul, MN 55101-4629 (651) 296-6141 www.uimn.org</p>
<p>Charitable Gambling (Bingo, Pull Tabs, Raffles, etc.)</p> <ul style="list-style-type: none"> ➤ Licenses ➤ Legal requirements ➤ Lawful gambling forms 	<p>Minnesota Gambling Control Board 1711 West County Road B, Suite 300S Roseville, MN 55113 (651) 539-1900 www.gcb.state.mn.us</p>
<p>Criminal Gambling Investigations</p> <ul style="list-style-type: none"> ➤ License to Distribute Gambling Equipment ➤ Frequently asked questions ➤ Complaints 	<p>Minnesota Department of Public Safety Gambling Enforcement Division 445 Minnesota Street, Suite 222 St. Paul, MN 55101-2156 (651) 201-7500 www.dps.state.mn.us</p> <p>Lawful and illegal gambling complaints (651) 201-7524</p>

TRAINING AND TECHNICAL ASSISTANCE PROVIDERS

Provider:

Subject:

<p>Alliance for Nonprofit Management 1899 L Street NW, 7th Floor Washington, DC 20036 (202) 955-8406 www.allianceonline.org</p>	<p>The Alliance provides answers to frequently asked questions on board development, strategic planning, fundraising, financial management, risk management, and credit card acceptance.</p>
<p>Center for Nonprofit Management University of St. Thomas 1000 LaSalle Avenue Minneapolis, MN 55403 (651) 962-4291 www.stthomas.edu/centers/nonprofit/</p>	<p>The Center offers a degree program in nonprofit management. It also offers seminars, training programs and consultation on subjects such as board governance, fundraising, and a variety of management topics.</p>
<p>Free Management Library www.managementhelp.org</p>	<p>The Free Management Library, operated by Authenticity Consulting, 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.</p>
<p>Hands On Twin Cities 2021 E. Hennepin Avenue, Suite 420 Minneapolis, MN 55413 (612) 379-4900 www.handsontwincities.org</p>	<p>Hands on Twin Cities is a resource for volunteerism in the Twin Cities. It matches volunteers with nonprofit service opportunities. Hands on Twin Cities provides leadership development opportunities and facilitates education on social issues.</p>
<p>LegalCORPS 1000 LaSalle Avenue, SCH 335 Minneapolis, MN 55403 (612) 206-0780 www.legalcorps.org</p>	<p>LegalCORPS assists eligible nonprofit corporations to obtain free legal assistance on a wide variety of legal issues.</p>
<p>MAP for Nonprofits 2801 21st Avenue South, Suite 250 Minneapolis, MN 55407-1494 (651) 647-1216 www.mapfornonprofits.org</p>	<p>MAP is a management support organization for nonprofits. Services include technical assistance, legal advice and consultation, board training, accounting assistance, financial management, nonprofit start-up advice, and workshops. MAP also offers a variety of e-mail newsletters and discussion groups for staff and volunteers.</p>

<p>Minnesota Council of Nonprofits 2314 University Avenue W., #20 St. Paul, MN 55114 Metro area: (651) 642-1904 Greater MN: 1-800-289-1904 www.mncn.org</p>	<p>MCN works to inform, promote, connect and strengthen individual nonprofits and the nonprofit sector and is the statewide association of nonprofit organizations. MCN offers educational opportunities for nonprofit issues through its website, resource publications, workshops and events.</p>
<p>Minnesota Council on Foundations 800 Washington Ave. N, Suite 703 Minneapolis, MN 55401 (612) 338-1989 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 developed a set of <i>Principles for Minnesota Grantmakers</i> and guides to help foundations implement those principles.</p>
<p>Nonprofits Assistance Fund 2801 21st Avenue South, Suite 210 Minneapolis, MN 55407 (612) 278-7180 www.nonprofitsassistancefund.org</p>	<p>The Nonprofits Assistance Fund offers financial management workshops and financial management assistance to increase the financial strength and stability of nonprofit organizations in Minnesota.</p>
<p>Springboard for the Arts 308 Prince Street, Suite 270 St. Paul, MN 55101 (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>

**INFORMATION FOR DONORS:
CHARITY EVALUATIONS AND FINANCIAL INFORMATION**

Evaluators:

Subject:

<p>American Institute of Philanthropy P.O. Box 578460 Chicago, IL 60657 (773) 529-2300 www.charitywatch.org</p>	<p>The American Institute of Philanthropy is a charity watchdog service that evaluates charities. This information is available in its tri-annual publication, <i>Charity Rating Guide</i>, which is included in the <i>Charity Watchdog Report</i>.</p>
<p>Better Business Bureau Wise Giving Alliance 3033 Wilson Boulevard, Suite 600 Arlington, VA 22201 (703) 276-0100 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>Charities Review Council 700 Raymond Avenue, Suite 160 St. Paul, MN 55114 (651) 224-7030 www.smartgivers.org</p>	<p>The Charities Review Council provides tools and resources to aid the public in making informed giving choices, and assists charities in meeting the Council's Accountability Standards, which is based on the public's expectations of charities.</p>
<p>Charity Navigator 139 Harristown Road, Suite 101 Glen Rock, NJ 07452 (201) 818-1288 www.charitynavigator.org</p>	<p>Charity Navigator provides an analysis and rating of the finances of more than 8,000 of America's best-known charities.</p>
<p>GuideStar 4801 Courthouse St., Suite 220 Williamsburg, VA 23188 1-866-710-7663 www.guidestar.org</p>	<p>GuideStar is a searchable Internet database developed by Philanthropic Research, Inc. IRS Form 990 tax returns that charities have filed are available for review on GuideStar's website.</p>
<p>National Center for Charitable Statistics 2100 M Street NW, 5th Floor Washington, DC 20037 1-866-518-3874 www.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>

SUGGESTED READING

A Guide to Starting a Business in Minnesota

Available free from the Minnesota Small Business Assistance office: (651) 556-8425 or 1-800-310-8323. Also available on its website at www.mnsbao.com/publications.htm.

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.

Check with your local library, local bookstore or online vendor.

Governing Nonprofit Organizations, by Marion R. Fremont-Smith

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

Edited by Victor Futter and published by Section of Business Law, American Bar Association, and American Society of Corporate Secretaries. 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 1-877-892-6273.

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

Check with your local library, bookstore or online vendor.