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 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) 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)

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*, 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 INITIAL REGISTRATION FORM

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

SECTION A: Background Information

Legal Name of Organization _____

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

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

1. Organization's website:_____

2. Type of legal entity:

☐ Corporation ☐ Partnership
☐ Sole Proprietorship ☐ Unincorporated Association
☐ Limited Liability Company ☐ 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
7. TOTAL INCOME	**$** 0.00	**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	**$** 0.00	**12**
13. EXCESS or DEFICIT (Line 7 minus Line 12)	**$** 0.00	**13**

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	**$** 0.00	**20**

LIABILITIES

21. Accounts Payable	$	21
22. Grants Payable	$	22
23. Other Liabilities	$	23
24. TOTAL LIABILITIES	**$** 0.00	**24**

FUND BALANCE/NET WORTH **$** 0.00
(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