
Nonprofit Law Resource Library

State-By-State Annual Compliance – Minnesota

Annual Filings for Minnesota Nonprofit Organizations

1. Internal Revenue Service

Form: Annual Return Form 990

Due Date: 4 ½ months after end of fiscal year

Internal Revenue Service
Ogden, UT 84201-0027

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$0

Public Charities: If revenues under \$25,000, file Form 990-N electronically.
If revenues between \$25,000 and \$100,000, submit Form 990EZ.

Private Foundations: Submit Form 990PF, regardless of revenues.

2. Minnesota Department of Revenue

Form: M4NP (Minnesota Franchise Tax)

Due Date: 4 ½ months after end of fiscal year

Minnesota Revenue
Mail Station 1257
St. Paul, MN 55146-1257

Information: (651) 297-1772
Forms: (651) 297-5197
Web Site: www.taxes.state.mn.us

Note: This filing is required only if the organization has income that is unrelated to its exempt purposes and is therefore not tax-exempt.

3. Minnesota Attorney General

Form: Annual Report

Due Date: 7 ½ months after end of fiscal year

Office of the Attorney General
1200 NCL Tower
445 Minnesota Street
St. Paul, MN 55101-2130

Information: (651) 296-6172
Web Site: www.ag.state.mn.us
Filing Fee: \$25

Notes: If total revenue exceeds \$350,000 a complete audit must be included.
IRS Form 990 may be included in lieu of a separate financial statement.

4. Minnesota Secretary of State

Form: Annual Registration

Due Date: December 31

Secretary of State
Business Services Division
180 State Office Building
100 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155-1299

Information: (651) 296-2803
Forms: (651) 297-7067
Web Site: www.sos.state.mn.us
Filing Fee: \$0 or \$35 (There is no fee unless amendments are required, in which case the fee is \$35.)