
Nonprofit Law Resource Library

State-By-State Initial Compliance – Minnesota

Initial Filings for Minnesota Nonprofit Organizations

1. To Incorporate in Minnesota

Submit Articles of Incorporation to:

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
Fax: (651) 297-7067
Web Site: www.sos.state.mn.us/home/index.asp
Filing Fee: \$70

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Minnesota Income Tax and Sales Tax Exemptions

Organizations exempt from federal income tax are automatically exempt from Minnesota income tax. To obtain exemption from sales taxes on purchases made by the organization, submit Form ST16, Articles of Incorporation, an income and expense statement for the most recent accounting period, and 501(c)(3) Determination Letter from the IRS to:

Minnesota Revenue
Mail Station 6330
St. Paul, MN 55146-6330

Information: (651) 296-6181
Web Site: www.taxes.state.mn.us/
Filing Fee: \$0

4. To Register with the Minnesota Attorney General

Any charitable organization that solicits or intends to solicit contributions in excess of \$25,000 a year or that has paid officers or uses a professional fundraiser must file with the Attorney General's office by submitting a Registration Statement along with the articles of incorporation, IRS 501(c)(3) determination letter, and the most recent IRS Form 990 or financial statement to:

Office of the Attorney General
Charities Unit
Suite 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: Organizations with less than \$25,000 in total contributions, religious entities exempt from filing IRS Form 990, some educational institutions, private foundations and other organizations may be exempt from this filing but must file an application to claim exemption. A list of exemptions can be found in Minnesota Statute 309.515.

The Unified Registration Statement form may be filed in place of this application. This can be found at the following website: www.multistatefiling.org