

## Charitable Solicitation Disclosure Requirements Under Minnesota Law

It has come to the attention of this Office that some organizations are not providing all the required disclosures when soliciting charitable contributions in Minnesota. The purpose of this document is to remind you of Minnesota's disclosure requirements so that you may take all appropriate steps to ensure that your solicitations are in compliance.

Minnesota Statutes section 309.556 (2010) requires that “[p]rior to orally requesting a contribution or contemporaneously with a written request for a contribution, the following information shall be clearly disclosed...”:

- **Name and location by city and state of the charitable organization seeking contributions;**
- **The tax deductibility of the contribution;**

**NOTE:** This is *not* the same as the tax-deductibility language that some organizations provide in their acknowledgement letters; this disclosure must be made *prior to* orally requesting a contribution and *contemporaneously with* all written contribution requests. Ensure all print, radio and television ads comply.

**NOTE:** Some contributions are not fully deductible if donors receive a gift, prize, dinner or something else of value for their donations. Therefore, disclosure that the deductibility of contributions is reduced by the value of any benefit received should also be made and the percentage of donation that is deductible, if known, should also be disclosed. See IRS Publication 526 (2010) for a helpful discussion of this topic.

- **A description of the charitable program for which the solicitation campaign is being carried out and, if different, a description of the programs and activities of the organization on whose behalf the solicitation campaign is being carried out; and**
- **If the solicitation is being carried out by a professional fund-raiser, disclosure that the solicitation is being carried out by a professional fund-raiser, including the name of the professional fund-raiser as on file with the Attorney General's Office.**

**NOTE:** No professional fund-raiser may begin soliciting in Minnesota until registered with the Attorney General. Minn. Stat. § 309.531, subd. 1 (2010). Registration as a professional fund-raiser in Minnesota requires: (1) filing a registration statement in writing, under oath, in the form prescribed by the Attorney General; and (2) a fee of \$200. Minnesota law specifies the materials required to be filed as part of the registration statement, which may include a bond, contracts with the charity, solicitation notice, and financial reports. See Minn. Stat. § 309.531, subd. 2 (2010) for details. Professional fund-raisers are also required to file a financial report for each campaign in Minnesota. The report is due within 90 days after a solicitation campaign has been completed or 90 days after the anniversary of the commencement of a solicitation campaign lasting more than one year.

Please review all solicitation materials that your organization is or will be using in Minnesota, including those used by your professional fund-raiser, to verify that they comply with Minnesota's disclosure requirements. Please also ensure that your professional fund-raiser is properly registered to solicit on your behalf. Thank you for your attention to this important matter.