



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

October 8, 2010

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3. Avoiding Pitfalls: Critical IRS Deadline for Nonprofits (Relief Associations)

1. Schedule: Council on Local Results and Innovation Meetings

The Council on Local Results and Innovation has announced its upcoming meeting schedule. The Council's next meeting will be held on November 17 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, Saint Paul, MN, 55103. Additional meetings are scheduled for December 15 and January 12 at the same time and location. The meetings are open to the public.

Council meeting materials, including a membership list, are available on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20100916.000>.

2. Schedule: Volunteer Fire Relief Working Group Meetings

The Office of the State Auditor will reconvene the Volunteer Fire Relief Association Working Group this fall. The purpose of the Working Group is to identify and work through current and pressing Volunteer Fire Relief Association issues. Working Group meetings are scheduled for October 14, November 9, and December 7.

All meetings will be held from 11:00 am to 1:00 pm at the OSA office in Saint Paul. All meetings are open to the public. Meeting agendas and materials can be found on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

3. Avoiding Pitfalls: Critical IRS Deadline for Nonprofits (Relief Associations)

October 15, 2010, is the deadline set by the Internal Revenue Service (IRS) for nonprofits to file Form 990-series filings with the IRS. Tax-exempt organizations that fail to satisfy the annual Form 990-series filing requirements for three consecutive years automatically lose their tax-exempt status and may become subject to corporate income taxes.

There is uncertainty about whether some Minnesota relief associations need to file the Form 990-series. Therefore, tax-exempt organizations, including relief associations that have not submitted required Form 990-series filings for 2007, 2008, and 2009, should work with their auditor or attorney to ensure that any required filings are submitted before the October 15 deadline.

Additional information on issues surrounding this reporting requirement may be found at <http://www.msfca.org/> (under the heading "Important Information - Relief Association Tax Status").

IRS information on the October 15, 2010, deadline may be found at: <http://www.irs.gov/newsroom/article/0,,id=228389,00.html?portlet=7>.

General IRS information on the reporting requirement for small exempt organizations may be found at: <http://www.irs.gov/charities/article/0,,id=169250,00.html>.

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