



Office of the Minnesota Secretary of State
AFFIDAVIT OF CANDIDACY

Filing # _____
Cash/Check # _____
Amount \$ _____

Instructions

All information on this form is available to the public. Information provided will be published on the Secretary of State's website. If filing for partisan office and not a major party candidate, you must file both an affidavit of candidacy and a nominating petition. (*Minn. Stat.* 204B.03)

Candidate Information

Name and Office

Candidate Name (as it will appear on the ballot) _____

Office Sought _____

District # _____

For Partisan Office, Provide Political Party or Principle _____

For Judicial Office, Provide Name of Incumbent _____

Residence Address

Do not complete if residence address is to be private and checkbox below is marked. All address and contact information is optional for federal, judicial, county attorney, and county sheriff office candidates.

Street Address _____

City _____

State _____

Zip Code _____

☐ My residence address is to be classified as private data. I certify a police report has been submitted or I have an order for protection for my (or my family's) safety, or my address is otherwise private by Minnesota law. I have attached a separate form listing my residence address.

Campaign Address and Contact

Candidate Phone Number (Required) _____

Campaign Contact Address (Required for those who have checked the box above):

Street Address _____

City _____

State _____

Zip Code _____

Website _____

Email _____

Affirmation

For all offices, I swear (or affirm) that this is my true name or the name by which I am generally known in the community.

If filing for a state or local office, I also swear (or affirm) that:

- I am eligible to vote in Minnesota;
- I have not filed for the same or any other office at the upcoming primary or general election (except as provided in *M.S.* 204B.06, subd. 1 (2));
- I am, or will be on assuming office, 21 years of age or more;
- I will have maintained residence in this district for at least 30 days before the general election; and
- If a major political party candidate, I either participated in the party's most recent precinct caucuses or intend to vote for a majority of that party's candidates at the next general election.

If filing for one of the following offices, I also swear (or affirm) that I meet the requirements listed below:

- **United States Senator** – I will be an inhabitant of this state when elected and I will be at least 30 years old and a citizen of the United States for not less than nine years on the next January 3rd, or if filled at special election, within 21 days after the election.
- **United States Representative** – I will be an inhabitant of this state when elected and I will be at least 25 years old and a citizen of the United States for not less than seven years on the next January 3rd, or if filled at special election, within 21 days after the election.
- **Governor or Lieutenant Governor** – I will be at least 25 years old on the first Monday of the next January and a resident of Minnesota for not less than one year on election day. I am filing jointly with _____
- **Supreme Court Justice, Court of Appeals Judge, District Court Judge, or County Attorney** – I am learned in the law and licensed to practice law in Minnesota. My Minnesota attorney license number is _____ and a copy of my license is attached.
- **State Senator or State Representative** – I will be a resident of Minnesota not less than one year and of this district for six months on the day of the general or special election.
- **County Sheriff** – I am a licensed peace officer in Minnesota. My Board of Peace Officer Standards and Training license number is _____ and a copy of my license is attached.
- **School Board Member** – I have not been convicted of an offense for which registration is required under *Minn. Stat.* 243.166.
- **County, Municipal, School District, or Special District Office** – I meet any other qualifications for that office prescribed by law.

Candidate Signature _____ Date _____

Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary public or other officer empowered to take and certify acknowledgement

(Notary stamp)

Office of the Minnesota Secretary of State

ADDRESS OF RESIDENCE FORM

Instructions

This form is to be attached to the Affidavit of Candidacy when a candidate has checked the Private Data box.

The address of residence is classified as private data at the request of the candidate. The address of residence is used by the filing officer who received the affidavit of candidacy, upon written request of a registered voter, to determine whether the address of residence listed by the candidate is actually located in the area represented by the office sought, pursuant to *Minnesota Statutes*, section 204B.06, subd. 1b (b). While the candidate is not required to provide the address of residence, failure to provide the address of residence will result in an incomplete affidavit of candidacy and the rejection of the affidavit of candidacy, which will result in the omission of the candidate's name from any ballot in the election for which the candidate attempts to file the affidavit of candidacy and pay the filing fee. This information will be available to the filing officer to whom the written request is delivered, to employees of that filing officer and to other elections officials with whom that filing officer consults in order to obtain information necessary to make the determination whether the address of residence listed by the candidate is actually located in the area represented by the office sought.

Candidate and Address of Residence

Candidate Name			
Office Sought			
Street Address			
City		MN	ZIP Code

Statement

Pursuant to *Minnesota Statutes* 204B.06, subd. 1b (c), I have requested that my address of residence be classified as private data. I certify that a police report has been submitted, or I have an order for protection regarding my safety or my family's safety.

Signature of candidate		Date	
------------------------	--	------	--



POLICY ESTABLISHING CODE OF ETHICS FOR PLYMOUTH CITY COUNCIL, BOARD AND COMMISSION MEMBERS

Purpose

The City Council of the City of Plymouth confirms its determination that ethical standards among its members and members of the various city boards and commissions are essential to the proper conduct of municipal public affairs. By eliminating conflicts of interest and providing a guide for conduct in city matters, the City Council strives to promote the faith and confidence of the citizens of Plymouth in their government. The following standards of conduct are intended to serve as guidelines for members of the City Council, board and commissions in carrying out their public responsibilities. This policy is in addition to any statutory requirements, attorney general opinions or court rulings which prescribe allowable actions for City Council, board and commission members.

Standards of Conduct

1. Councilmembers or members of any board or commission, shall not use their positions to secure special privileges or exemptions for themselves or others or to intentionally jeopardize the position or employment of others.
2. Councilmembers or members of a board or commission may not participate in deliberations in any matter before the Council, board or commission which affects that member's financial interests directly or indirectly or those of a business with which the member is associated. Whenever such conflict is recognized, the affected members shall disclose for the record such interest prior to any discussion or vote and disqualify themselves from any further official activity on the issue.
3. Councilmembers or members of a board or commission shall not act as an agent or attorney for another in any matter before the City Council or any board or commission or before any court, administrative board or tribunal in any matter in which the City is a party.
4. Councilmembers or members of a board or commission shall not directly or indirectly receive, or agree to receive, any compensation, gift or reward or gratuity as an inducement to support or influence any matter or proceeding connected with, or related to, the duties of the office.
5. Councilmembers or members of a board or commission shall not enter into any contract with the City of Plymouth. Any Councilmember or member of a board or commission who is an officer director, partner, agent, proprietor or employee of any firm or has a proprietary interest of 10 percent or more in any company, business, enterprise or corporation, partnership, labor union or association doing business with the City shall make known that interest in writing as provided in the Disclosure Section of the policy.

Disclosures

No later than 30 days after the date of the adoption of this policy existing Council, board and commission members shall receive a copy of this policy and the disclosure form and return the completed form to the City Clerk. Council, Board and Commission members, elected or appointed, shall no later than 30 days following election or appointment to office and each year thereafter by December 1, complete the disclosure form and return it to the City Clerk. All subsequent applicants for membership on City boards and commissions shall file a completed disclosure form together with the application form for Board/Commission membership. Within 30 days after the acquisition or sale of any property, each Councilmember or member of a board or commission shall file as a public record with the City Clerk, a list of all real property in the City of Plymouth owned by such person, that person's spouse, or child, or in which the member has a beneficial interest, disclosing each individual item held, and by whom. Homestead shall be excluded from the above disclosure. Each Councilmember and member of a board or commission shall disclose all positions as officer, director, partner, agent, proprietor or employee of any firm in which such member has a proprietary interest of 10% or more in any company, business, enterprise, corporation, partnership, labor union or association doing business with the City of Plymouth, and indicate with respect to each such relationship whether services are gratuitous or for compensation.

Disclosure Form

The disclosure information required by this policy shall be set forth on a form which shall be made available by the City Clerk.

Discipline

Upon the signed written complaint of any person questioning adherence to this policy or on the Council's own volition, the Council shall refer the matter to the City Attorney for investigation and the City Attorney shall report the results of his investigation to the City Council within 45 days thereafter. A copy of such report shall be furnished to the person complained against. Such person may request a hearing on this matter before the Council which request shall be filed with the City Clerk not later than 10 days following receipt by such person of the City Attorney's report.

Upon receipt of the City Attorney's report and at the conclusion of any hearing on the matter, the Council by majority vote may dismiss the complaint as having no merit, may adopt a resolution of censure, or with respect to members of advisory boards and commissions, the Council may remove a member from such boards and commissions. In the event the complaint is against a member of the City Council, such member shall not participate in the Council's deliberations or vote with respect thereto.

***Resolution No. 85-968, December 2, 1985
(Supersedes Resolution 82-343, July 12, 1982)***

CITY OF PLYMOUTH
CODE OF ETHICS DISCLOSURE FORM

All Councilmembers, Board and Commission members for the City of Plymouth are required to complete and file this disclosure form with the City Clerk in accordance with the provisions of the Policy Establishing a Code of Ethics for Plymouth City Council, Board and Commission Members.

1. Affiliations with Agencies Doing Business with the City of Plymouth

Identify all positions as officer, director, partner, proprietor or employee of any firm or proprietary interest of 10 percent or more in any company, business, enterprise, corporation, partnership, labor union or association doing business with the City of Plymouth.

<u>Name of Organization</u>	<u>Position Held</u>	<u>Compensation Involved</u>	
		Yes	No
		_____	_____

2. Real Property Owned in the City of Plymouth

Real property items owned or being purchased by the Councilmember, board of commissioner, spouse, or child, or in which the member has a beneficial interest. The actual value of any item is not required. (Exclude homestead property).

<u>Property Item</u>	<u>Address/Property Identification Number</u>

Assets

Identify all ownership or beneficial interests in any company, business, enterprise, corporation, partnership, labor union or association doing business with the City of Plymouth where such interest exceed 10 percent of the total ownership.

Name of Organization

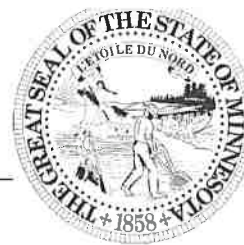
Date

Council, Commission or Board Member

Campaign Finance & Public Disclosure Board

190 Centennial Office Building, 658 Cedar St, St Paul, MN 55155

cfb.mn.gov



Statement of Economic Interest

Appointed or elected local official in a metropolitan governmental unit
under Minn. Stat. §§ 10A.01, subd. 22; and 10A.09, subd. 6a

Filing instructions

- This form may be filed by mail or fax sent to the metropolitan governmental unit.
- Address questions to the governing body of the metropolitan governmental unit.

Individual information	Employment information
Name	Occupation
Address at which you wish to receive mail from the metropolitan governmental unit (You may use either a home or business address.)	Name of employer - indicate if self-employed or not employed (You may need to include your employer as a source of compensation on page 2)
City, state, zip	Business address
Telephone (daytime)	City, state, zip of business
Email address	

Position information

Name of metropolitan governmental unit	Local official position
--	-------------------------

Period covered (check one and provide dates)

☐ Original statement
First day of month prior _____ to _____ effective date of appointment

☐ Annual statement
January 1 or effective date of appointment or first date in elected office _____ to _____ December 31 _____

☐ Amended statement
date of statement being amended _____

☐ Termination statement
date last filed _____ to _____ last date as local official

Certification

I, _____, certify that the information contained on this form, including information
(print or type name) on the schedules, is complete, true, and correct.

Signature of local official

Date

Notice: Any person who signs and certifies to be true a statement which the person knows contains false information or omits required information is subject to a civil penalty imposed by the Board of up to \$3,000 and is subject to criminal prosecution for a gross misdemeanor.

This document is available in alternative formats to individuals with disabilities by calling 651-539-1180; 800-657-3889; or through the Minnesota Relay Service at 800-627-3529.

Sources of compensation

List all businesses from which you received more than \$250 in compensation in any calendar month during the reporting period. You should include any employer listed on the first page if it is a business as described below.

"Business" means an association, corporation, partnership, limited liability company, limited liability partnership, or other organized legal entity. An individual acting alone in the individual's own capacity, such as in the form of a sole proprietorship, is not a business for purposes of this statement, nor is a government agency.

"Compensation" means any payment for labor or personal services as a director, officer, owner, member, partner, employer, or employee of a business. Compensation does not include payments that do not result from the performance of services, such as rental income, social security payments, unemployment compensation, workers' compensation, pension benefits, or insurance benefits.

----- Check each applicable box -----

Name of source	Director	Officer	Owner	Member	Partner	Employer	Employee

Business ownership

If you own 25% or more of a business **and** received more than \$250 in any month during the reporting period as an employee of that business, list the business or professional activity category from page 4 that best describes the main function of the business.

Business or professional activity category (See page 4)

Independent contracting

If you received more than \$2,500 for work as an independent contractor in the past 12 months, list the business or professional activity category from page 4 that best describes the nature of that work.

Business or professional activity category (See page 4)

Honoraria (only report honoraria on an annual statement)

Report the sources of any honoraria worth more than \$50 received during the reporting period. An honorarium is anything of value received for a service when there is no obligation on the part of the giver to pay. Examples of honoraria could include payment for speeches, presentations, or articles.

Securities

List all businesses whose securities valued at more than \$10,000 you individually or jointly held at any time during the reporting period. Use the definition of business from the Sources of compensation section on the previous page.

"Securities" means stocks, shares, bonds, warrants, options, pledges, notes, mortgages, annuities, debentures, leases, and commercial paper. "Securities" does not include shares of mutual funds, shares of exchange-traded funds, or defined benefit pension plans. For stocks, list the name of the business- do not list the exchange symbol, total shares, or value.

For retirement accounts like IRAs or 401(k)s, list the individual investments items held through the account. For example, if you have an IRA managed by Charles Schwab, do not list Charles Schwab – IRA. Instead, obtain an itemized listing of the investments held in the IRA and report those investments which meet the definition of security and exceed \$10,000 in value.

Name of business in which security is held	Name of business in which security is held

Real property

Do not report your homestead. Report interests in all other real property located in Minnesota that you held individually or jointly at any time during the reporting period. You must report the following interests: a fee simple interest (you are an owner, even if you owe a mortgage), a contract for deed as a buyer or seller, or a mortgage that you hold as a seller.

Report an option to buy if the value of the option is more than \$2,500 or if the fair market value of the optioned property is more than \$50,000 even if the value of the option itself is \$2,500 or less. For each property list the county in which the property is located. Also list the street address and city, or if the property does not have a street address, the section, township, and range where the property is located and the approximate acreage.

Upon written request and for good cause shown, the Board may waive the requirement that an official disclose the address of a secondary residence of the official. Contact Board staff if you want to request this waiver.

----- Check one -----

MN County	Street address and city; or section, township, and range	Own (Even if paying a mortgage)	Contract for deed (As buyer or seller)	Option to buy: Option value greater than \$2,500	Option to buy: Property value greater than \$50,000	Mortgage (Only if held as seller)	Acreage (If applicable)

Pari-mutuel horse racing interests

Report any investment, ownership, or interest in property connected to pari-mutuel horse racing in the United States or Canada, including a race horse. Include direct, indirect, partial or full interests held by you or an immediate family member.

----- Check one -----

	Partial interest	Full interest	Description of interest (Horse, stable, etc.)
Official direct interest			
Official indirect interest			
Family interest			

Business and professional activity categories

Use these categories for the business ownership and independent contracting categories on page 2.

If you need more information to decide which category to use, please see the chart on the Internal Revenue Service website at <https://www.irs.gov/instructions/i1040sc#idm140495537003200>.

Accommodation
Administrative and Support Services
Agriculture, Forestry, Hunting, & Fishing
Agriculture & Forestry Support Activities
Amusement, Gambling, & Recreation Industries
Broadcasting (except internet) & Telecommunications (including internet service providers)
Construction of Buildings
Construction - Heavy and Civil Engineering
Construction - Specialty Trade Contractors
Credit Intermediation & Related Activities
Data Processing Services (including internet publishing)
Educational Services
Food Services & Drinking Places
Health Care - Ambulatory Health Care Services
Health Care - Hospitals
Health Care - Nursing & Residential Care Facilities
Information (publishing industries except internet)
Insurance Agents, Brokers, & Related Activities
Manufacturing - Chemical
Manufacturing - Food
Manufacturing - Leather & Allied Product
Manufacturing - Nonmetallic Mineral Product
Manufacturing - Other
Mining
Motion Picture & Sound Recording
Museums, Historical Sites, & Similar Institutions
Performing Arts, Spectator Sports, & Related Industries
Personal & Laundry Services
Professional, Scientific, & Technical Services (Architectural, Engineering, & Related Services)
Professional, Scientific, & Technical Services (Computer Systems Design & Related Services)
Professional, Scientific, & Technical Services (Legal, Accounting, Payroll, & Tax Preparation Services)
Professional, Scientific, & Technical Services (Specialized Design Services)
Professional, Scientific, & Technical Services (Other)
Real Estate
Religious, Grantmaking, Civic, Professional, & Similar Organizations
Rental & Leasing Services
Repair & Maintenance Services
Retail - Building Material & Garden Equipment & Supplies Dealers
Retail - Clothing & Accessories Stores
Retail - Electronic & Appliance Stores
Retail - Food & Beverage Stores
Retail - Furniture & Home Furnishing Stores
Retail - Gasoline Stations
Retail - General Merchandise Stores
Retail - Health & Personal Care Stores
Retail - Motor Vehicle & Parts Dealers
Retail - Sporting Goods, Hobby, Book, & Music Stores
Retail - Miscellaneous Store Retailers
Retail - Nonstore Retailers
Securities, Commodity Contracts, & Other Financial Investments & Related Activities
Social Assistance
Transportation
Transportation (couriers and messengers)
Unclassified Establishments (unable to classify)
Utilities
Warehousing & Storage Facilities
Waste Management & Remediation Services
Wholesale Trade - Merchant Wholesalers (Durable Goods)
Wholesale Trade - Merchant Wholesalers (Nondurable Goods)
Wholesale Electronic Markets and Agents & Brokers

Office of the Minnesota Secretary of State

AFFIDAVIT OF WITHDRAWAL

Instructions

Generally, a candidate who has filed an affidavit of candidacy may remove his or her name from the ballot by filing an affidavit of withdrawal by 5 p.m. no later than 2 days after the end of the filing period. The affidavit of withdrawal is filed with the same filing officer where the original affidavit of candidacy was filed. The withdrawal affidavit should include the candidate's name and office for which they filed and include a request to have their name withdrawn from the ballot. See the [Candidate Withdrawal](#) webpage for details regarding U.S. Presidential and Vice Presidential candidates, and candidates for State Constitutional Offices (Governor and Lieutenant Governor, Secretary of State, Attorney General, and State Auditor).

Statement

I,
certify that I filed an affidavit of candidacy for the office of
on , 2020. I request that my name be withdrawn from the ballot,
pursuant to *Minnesota Statutes* 204B.12, subd. 1.

Signature Date

INSTRUCTIONS

(Reference: Minnesota Statutes, Chapters [211A](#) and [211B](#))

This CAMPAIGN FINANCIAL REPORT is for use by candidates and committees for county, municipal, school district and special district office who receive contributions or make disbursements of more than \$750 in a calendar year; committees or corporations spending more than \$750 for or against a ballot question in a calendar year; and corporations spending more than \$200 on activities to encourage participation in precinct caucuses, voter registration or voting.

Where to file this report:

Hospital Districts	The municipal (city or town) clerk – same place where filed affidavit of candidacy
Park Districts	The county auditor or municipal clerk – same place where filed affidavit of candidacy
School Districts	School district clerk
Townships	Town clerk
Cities	City clerk
Soil & Water Conservation Districts	County auditor
Counties	County auditor

Candidate or committee report: The initial report must be filed within 14 days after the candidate or committee receives contributions or makes disbursements of more than \$750 in a calendar year. Subsequent reports must be filed.

During an Election Year - An "election year" is any year in which the candidate's name or a question appears on the ballot.

In such a year (if an initial report has been filed) reports are required to be filed:

- 10 days before the primary or special primary
- 10 days before the general election or special election
- 30 days after a general election or special election
- By January 31 of each year following the year when the initial report was filed.

During a non-election year - By January 31 of each year following the year when the initial report was filed.

Once a final report* is filed, no further subsequent reports are required to be filed.

CONTRIBUTIONS: Means anything of monetary value that is given or loaned to a candidate or committee for a political purpose. "Contribution" does not include a service provided without compensation by an individual. **Each candidate or committee must list the total amount of cash-on-hand designated to be used for political purposes as of the close of the reporting period.**

CONTRIBUTION LIMITS: Candidates or candidate's committees for county, municipal, school district offices may not accept aggregate contributions in excess of \$600 in an election year or in excess of \$250 in a non-election year made or delivered by an individual or committee. However, candidates seeking election from districts with a population in excess of 100,000 may not accept aggregate contributions in excess of \$1,000 in an election year and \$250 in a non-election year.

BALLOT QUESTIONS: Any political committee, association or corporation that makes a contribution or expenditure to promote or defeat a ballot question as defined in Minnesota Statutes, section [211A.01](#) shall file reports with the filing officer responsible for placing the question on the ballot. Reports must be filed within 14 days of receiving contributions or making disbursements of more than \$750 in one calendar year, using the same schedule as above.

CONGRESSIONAL CANDIDATES: Candidates for election to the United States House of Representatives and Senate and any committee raising funds exclusively on behalf of any one of those candidates may file copies of the reports required by federal law in lieu of those required by Minnesota Statutes Chapter [211A](#).

CORPORATE ACTIVITIES TO ENCOURAGE PARTICIPATION: Corporations may contribute to or conduct public media projects to encourage individuals to attend precinct caucuses, register or vote if the projects are not controlled by or operated for the advantage of a candidate, political party or committee. The total amount of expenditures or contributions for any one project greater than \$200, together with the date, purpose and the names and addresses of the persons receiving the contribution or expenditures must be reported. Reports must be filed with the Secretary of State, 180 State Office Building, St. Paul, MN 55155-1299, using the same schedule as above.

***FINAL REPORT:** A final report may be filed any time after the candidate, committee or corporation has settled all debts and disposed of all assets in excess of \$100 in the aggregate. Check final report under "type of report".

PROHIBITED TRANSFERS: Candidates for county, municipal, school district or special district offices may not accept contributions from the principal campaign committees of any candidate for legislative, judicial or state constitutional office. In addition, a candidate may not make contributions to the principal campaign committee of any candidate for legislative, judicial or state constitutional office unless the contributions are made from the candidate's personal funds.

STATE CANDIDATES: Candidates and committees for state constitutional offices, the state legislature, supreme court, court of appeals, district court and committees for state constitutional amendments are governed by Minnesota Statutes Chapter [10A](#). Contact the State Campaign Finance and Public Disclosure Board for further information at (651) 539-1180.

Note: The filing officer must restrict public access to the address of any individual who has made a contribution that exceeds \$100 and who has filed with the filing officer a written statement signed by the individual that withholding the individual's address from the financial report is required for the safety of the individual or the individual's family.

Office of the Minnesota Secretary of State

CAMPAIGN FINANCIAL REPORT CERTIFICATION OF FILING

Instructions

Each county, municipal or school district candidate or treasurer of a committee formed to promote or defeat a ballot question shall certify to the filing officer that all reports required by *Minnesota Statutes* 211A.02 have been submitted to the filing officer or that the candidate or committee has not received contributions or made disbursements exceeding \$750 in the calendar year. The certification shall be submitted to the filing officer not later than seven days after the general or special election. (*Minnesota Statutes* 211A.05, subdivision 1)

Campaign Information

Name of candidate or committee

Office sought by candidate (if applicable)

Identification of ballot question (if applicable)

Certification

Select the appropriate choice below, and sign.

☐ I do swear (or affirm) that all campaign financial reports required by *Minnesota Statutes* 211A.02 have been submitted to the filing officer.

☐ I do swear (or affirm) that all campaign contributions or disbursements did not exceed \$750 in the calendar year.

Signature of candidate or committee treasurer

Date

[Skip to Content](#)



[511 Travel Info](#)

- [General Contacts](#)
- [MnDOT A to Z](#)
- [Search](#)

Signs and other objects along highway right of way and MnDOT property

Why do laws regulate the placement of objects in the highway right of way?

Related links

- [Contact maintenance](#)
- [Billboard permits](#)
- [Logo signs](#)
- [Adopt a Highway](#)

Objects along roadways pose hazards for drivers and maintenance crews. Minnesota Statutes, [section 160.2715](#) says in part that it is unlawful to paint, print, place, or affix any object within the limits of any state highway.

Specific laws for advertising and other signs

The Minnesota Outdoor Advertising Control Act ([Minnesota Statutes, section 173.15](#)) prohibits advertising devices:

- on private land without the consent of the owner or occupant;
- on public utility poles;
- on trees or shrubs; and
- by painting or drawing on rocks or natural features.

The Federal Highway Administration office in Minnesota monitors Minnesota's compliance with federal highway beautification laws. State transportation employees are responsible for administering these laws on state highways and must remove signs that violate the laws. County, city, and township employees administer these laws on their roads.

Can I get my sign back?

Illegally placed signs will be removed. MnDOT is responsible for state highways, and county, city, and township employees are responsible for their roads. Local municipalities also have their own regulations, which may differ from city to city and county to county. [Contact your local MnDOT office](#) for help when

signs are being placed and specific highway right of way cannot be clearly identified. When improperly placed signs are removed by department employees, they will be temporarily stored. Please contact your local MnDOT office promptly to retrieve signs that have been removed..

What about flags?

MnDOT decides to display the U.S. flag at locations within its right of way. Out of respect for all that the flag symbolizes, flags that are displayed must follow U.S. flag code and be in compliance with MnDOT guidelines.

- [Criteria for installation and maintenance of the US flag](#)
- [A to Z](#)
- [Search MnDOT.gov](#)
- [Contact MnDOT](#)
- [511 Traveler Service](#)
- [Know Your Route](#)
- [News Room](#)
- [Careers/Jobs](#)
- [Doing Business](#)
- [ADA and Accessibility](#)
- [Disclaimer and Legal](#)
- [About MnDOT](#)
- [State of Minnesota](#)
- [Governor's Site](#)

*2020 Minnesota Department of Transportation
395 John Ireland Blvd, St. Paul, MN 55155-1800
651-296-3000 Toll-free 800-657-3774*

May 7, 2020

RE: Placement of Signs along Trunk Highways

To All Candidates for Public Office:

The Minnesota Department of Transportation reminds the public that placing signs, including campaign signs, along trunk highways is prohibited. State law ([Minn. Stat. 160.2715](#)) prohibits the placement, painting, printing or affixing of advertisements on any object within the limits of a trunk highway. This restriction includes driving lanes, inside and outside shoulders, ditches and sight corners at intersections. The trunk highway system includes state, U.S., and interstate highways in Minnesota.

The Minnesota Outdoor Advertising Control Act ([Minn. Stat. 173.15](#)), which applies to land next to trunk highway right of way, prohibits placing advertising devices on private land without consent of the owner or occupant; on trees, shrubs, or public utility poles; or by painting on rocks or other natural features.

These laws protect the safety of the traveling public and those who might place signs. They ensure Minnesota complies with federal highway beautification laws. Right of way is used for a variety of purposes, including providing a safe place for vehicles that leave travel lanes, snow storage, location for public utilities, draining excess water away from roads, vegetation growth for aesthetics and erosion control and even pollinator habitat. Unauthorized signs and people stopping to place signs within the limits of the highway can compromise these functions.

County, city and township employees administer applicable laws on roads under their jurisdiction. MnDOT is responsible for the trunk highway system. Please contact local MnDOT offices for assistance when placing signs where trunk highway right of way cannot be clearly identified. Make sure those who place signs on your behalf know the law. Illegally placed signs will be removed by MnDOT employees and temporarily stored. Please contact [local MnDOT offices](#) promptly to retrieve signs that have been removed.

Thank you for participating in the democratic process and thank you for your cooperation.

Sincerely,



Margaret Anderson Kelliher
Commissioner



STATE OF MINNESOTA
Office of Minnesota Secretary of State
Steve Simon

May 8, 2020

To: All Candidates Filing for Office
Subject: Campaign Cybersecurity

Cybersecurity is an important part of voters' confidence in our democracy. In response to the growing emphasis on secure elections, the Office of the Secretary of State suggests consulting the following free resources and encourages candidates and their campaigns to consider their recommendations:

Researchers at Harvard University, in collaboration with bipartisan campaign professionals, national security experts, and leaders in cybersecurity from the public and private sector, created the Campaign Cybersecurity Playbook as a practical guide for candidates.

<http://www.belfercenter.org/CyberPlaybook>

The FBI has produced the "Protected Voices" series of short videos for political campaigns on the subject of cybersecurity:

<https://www.fec.gov/updates/fbi-cybersecurity-tips-for-political-campaigns/>

The U.S. Department of Homeland Security offers a cybersecurity checklist for political campaigns:

https://www.dhs.gov/sites/default/files/publications/DHS%20Campaign%20Checklist_FIN%20October.pdf

Facebook Inc. has established Facebook Protect, a program for political candidates and their staffers to apply an extra level of security to their accounts:

<https://www.facebook.com/gpa/facebook-protect>

TO: Candidates, Political Campaigns, Political Parties, Political Committees and Other Interested Persons

FROM: Minnesota Attorney General's Office

DATE: April 27, 2020

RE: Minnesota's Automatic Dialing-Announcing Device Law

This memorandum is to provide guidance to candidates, political campaigns, political parties, political committees, and others concerning Minnesota's automatic dialing-announcing device law. It is similar to memoranda first issued by the Minnesota Attorney General's Office ("AGO") in 2004.

Minnesota's ADAD Law

A copy of Minnesota's automatic dialing-announcing device law, which is contained at Minn. Stat. §§ 325E.26-.31, is attached.

The law provides as follows:

A caller shall not use or connect to a telephone line an automatic dialing-announcing device unless: (1) the subscriber has knowingly or voluntarily requested, consented to, permitted, or authorized receipt of the message; or (2) the message is immediately preceded by a live operator who obtains the subscriber's consent before the message is delivered.

Minn. Stat. § 325E.27(a) (2018). An "automatic dialing-announcing device," or "ADAD," is defined as "a device that selects and dials telephone numbers and that, working alone or in conjunction with other equipment, disseminates a prerecorded or synthesized voice message to the telephone number called." *Id.* § 325E.26, subd. 2. "Caller" includes "a person, corporation, firm, partnership, association, or legal or commercial entity who attempts to contact, or who contacts, a subscriber in this state by using a telephone or a telephone line." *Id.*, subd. 3. "Subscriber" is defined as "a person who has subscribed to telephone service from a telephone company or the other persons living or residing with the subscribing person." *Id.*, subd. 5.

The ADAD law does not apply to "messages to subscribers with whom the caller has a current business or personal relationship." *Id.* § 325E.27.

The attached law also contains other provisions relating to the use of ADADs in Minnesota. For example, all ADADs (to the extent their use is not prohibited) must be designed and operated to disconnect within ten (10) seconds after termination of the telephone call by the subscriber. *Id.* § 325E.28. ADADs may not be used before 9:00 a.m. or after 9:00 p.m. *Id.* § 325E.30. In addition, where an ADAD message is immediately preceded by a live operator, the operator must make certain disclosures to the subscriber. *See Id.* § 325E.29.

The constitutionality of the ADAD statute has been upheld by the Minnesota Supreme Court and the Eighth Circuit Court of Appeals. *See Gresham v. Swanson*, 866 F.3d 853, 856

(8th Cir. 2017) (upholding constitutionality of ADAD statute in challenge by telephone-solicitation firm and its managing member); *Van Bergen v. State*, 59 F.3d 1541, 1556 (8th Cir. 1995) (upholding constitutionality of ADAD statute in challenge by political candidate); *State v. Casino Mktg. Group, Inc.*, 491 N.W.2d 882, 891-92 (Minn. 1992) (upholding constitutionality of ADAD statute in challenge by telephone-solicitation firm).

Enforcement of the ADAD Law

The AGO is authorized to enforce the ADAD law and seek a court order to enjoin violations of it. *See, e.g.*, Minn. Stat. §§ 8.31, 325E.31. This Office generally intends to follow the following policy:

Upon receiving a verified and substantiated complaint that the above statute has been violated, the AGO will promptly contact the campaign that had allegedly violated the law and advise it of the alleged ADAD violations. Upon thereafter receiving verified and substantiated complaints from at least three or more individuals involving an identified committee, the AGO may ask the committee to sign an Assurance of Discontinuance. If the committee does not do so promptly, the AGO may file a lawsuit and seek a temporary restraining order to enjoin further violations of the law.

In order for a complaint to be verified and substantiated, the complainant must sign an affidavit that documents the following:

- 1) The date and time the subscriber received the ADAD message;
- 2) Where available (i.e., when left on an answering machine), a recording of the text of the message;
- 3) Substantiation of the identity of the caller;
- 4) A statement that the subscriber (which includes persons living or residing with the subscriber) did not knowingly or voluntarily request, consent to, permit, or authorize receipt of the message;
- 5) A statement that the message was not immediately preceded by a live operator who obtained the subscriber's consent (or the consent of a person living or residing with the subscriber) before the message was delivered; and
- 6) A statement that the subscriber (which includes other persons living or residing with the subscriber) does not have a current business or personal relationship with the caller.

The policy adopted in 2004 required at least three signed affidavits to balance the legitimate enforcement of the statute with "the potential for mischief by political opponents." The AGO intends to continue the same general policy in 2020.

Attachment

**ACCEPTED ABSENTEE/MAIL BALLOT LIST REQUEST – 2020 STATE ELECTIONS****Instructions**

Use this form to request a list of accepted absentee and mail ballots in the 2020 state primary or general election. The list is provided in a comma-delimited text format which can be opened in most text-editing, spreadsheet, and database programs. The report will be current as of the time the report is run. This office may take up to 10 days to produce the report. The use of the list of accepted absentee and mail ballots for purposes unrelated to elections, political activities or law enforcement is a violation of Minnesota law. (*Minnesota Statutes* [201.091](#); [203B.12](#))

Voter InformationName (as it would appear on your voter record) Street Address City State Zip Code Email Phone **Report Information**

Choose a geographic area for your report:

☐ Statewide (\$46)☐ Single Jurisdiction (\$30) – Specify Name (of city, county, district, etc.) Select the days of the absentee period before the **State Primary** on 8/11/20 you would like the report run:

	M	T	W	Th	F		M	T	W	Th	F		M	T	W	Th	F
6/29-7/3					Holiday	7/6-7/10						7/13-7/17					
7/20-7/24						7/27-7/31						8/3-8/7					

Select the days of the absentee period before the **State General Election** on 11/3/20 you would like the report run:

	M	T	W	Th	F		M	T	W	Th	F		M	T	W	Th	F
9/21-9/25						9/28-10/2						10/5-10/9					
10/12-10/16						10/19-10/23						10/26-10/30					

Additional information **Delivery Information**Send the file(s) to this email address **Payment Information**Number of reports x cost per report ☐ \$46 ☐ \$30 = TOTAL COST ☐ Payment via cash (in-person orders only. Note: orders are not produced "while you wait")☐ Payment via check☐ Payment via money order

Mail order to: MN Secretary of State, 180 State Office Bldg, 100 Rev Dr Martin Luther King Jr Blvd, St Paul MN 55155

Certification

I certify that I am a registered voter in the State of Minnesota and that the information in this list of accepted absentee ballots will be used only for purposes related to elections, political activities, or law enforcement (M.S. 201.091).

Signature Date

OFFICE USE ONLY

Date - Fiscal	Date - Media Prod	Client Acct	Amt Paid	Work Order #
<input type="radio"/>				

Rev. 5/2020



Office of the Minnesota Secretary of State

PRECINCT FINDER REQUEST

Instructions

Use this form to request precinct finder data, which is a list of address ranges that can be used to find precinct and district information for a given address. This data is provided on a CD-ROM either in a pdf format ready for printing, or in a comma-delimited text format which can be opened in most spreadsheet and database programs. The report will be current as of the time the report is run. This office may take up to 10 days to produce the report.

Requestor Contact Information

Name			
Street Address			
City	State	Zip Code	
Email	Phone		

Report Information

Choose a geographic area for your report:

- ☐ Statewide (\$46)
- ☐ Single Jurisdiction (\$30) – Specify Name (of city, county, district, etc.)

Choose a format for your report:

- ☐ PDF (ready for printing)
- ☐ Text (comma-delimited, for use in spreadsheets or databases)

Delivery Information

- ☐ I will pick up my order at the: Retirement Systems of Minnesota Building
60 Empire Drive, Suite 100, Saint Paul MN 55103
- ☐ Ship my order via UPS Ground Service to this address (\$5):

Name			
Street Address (no PO Boxes)			
City	State	Zip Code	

Payment Information

Total Cost

- ☐ Payment via cash (in-person orders only. Note: orders are not produced "while you wait")
- ☐ Payment via check
- ☐ Payment via money order

Mail or hand-deliver your order to: Office of the Secretary of State, 60 Empire Drive, Suite 100, Saint Paul MN 55103

OFFICE USE ONLY

Date - Fiscal	Date - Media Prod	Client Acct	Amt Paid	Work Order #

Rev. 1/2016



Office of the Minnesota Secretary of State
REGISTERED VOTER LIST REQUEST

Instructions

Use this form to request a list of registered voters. For multiple orders, submit a new form for each list. Lists are provided in a ready-to-print pdf format, or in a comma-delimited text format which can be opened in most spreadsheet and database programs. Examples of these formats are available on the [Secretary of State's website](http://www.sos.state.mn.us) (<http://www.sos.state.mn.us>). This office may take up to 10 days to produce the report. The report will be current as of the time the report is run. The use of the list of registered voters for purposes unrelated to elections, political activities or law enforcement is a violation of Minnesota law. ([Minn. Statutes 201.091](#))

Voter Information

Name (as it would appear on your voter record)
Street Address
City State Zip Code
Email Phone

Report Information

1) Choose **one** geographic area for your report:

☐ Statewide (\$46) – Must choose Text format below

PDF format may be unavailable for jurisdictions below with large numbers of registered voters

☐ Congressional District (\$30)

☐ County, City, Town, Judicial or School District (\$30)

☐ Minnesota Senate or House District (\$30)

☐ Ward or Precinct (\$30) City/Town Ward or Precinct Name

2) Choose **one** format for your report:

Voter Lists with Voting History

Text (comma-delimited)

PDF (ready for printing, not sortable)

Walking List (sorted by street)

☐☐

Summary Voting History for All Elections

not available

☐

Detailed Voting History for All Elections

☐

not available

Voter Lists for Mailing Labels

Text (comma-delimited)

PDF (ready for printing, not sortable)

One label per registered voter

☐☐

One label per household

☐☐

Delivery Information

Once processed, an email will be sent to the email above with a link to the requested voter data. This link will be active for seven days. For security, the voter data will be encrypted. Instructions will be included in the email about how to unencrypt the data. Please note the Secretary of State no longer provides this data on CD-ROM.

Payment Information

Total Cost:

☐ \$46 Statewide Report

☐ \$30 Local Report

Mail or hand-deliver your order to: Office of the Secretary of State, 60 Empire Drive, Suite 100, Saint Paul MN 55103

☐ Payment via cash (in-person orders only. Orders are not produced "while you wait")

☐ Payment via check or money order

Certification

I certify that I am a registered voter in the State of Minnesota and that the information in this list of registered voters will be used only for purposes related to elections, political activities, or law enforcement (M.S. 201.091).

Signature Date

OFFICE USE ONLY

Date - Fiscal	Date - Media Prod	Client Acct	Amt Paid	Work Order #
---------------	-------------------	-------------	----------	--------------

Revised 6/2020

Registered Voter List Ordering Information

Registered voter information is only available to registered Minnesota voters, and may only be used for purposes related to elections, political activities, or law enforcement. ([Minnesota Statutes 201.091](#)) All data on registered voter reports is current as of the time the report was run. Only currently registered voters are included in the report. Voting history may not be updated for up to six weeks after an election.

Geographic Area

Reports can be requested for different geographic areas such as statewide, county, city, town, or precinct. Reports can also be requested by election district, such as congressional district, state senate district, state house district, judicial district, school district, city ward, or precinct.

Note that statewide reports may only be ordered in text format below. These reports will be divided into separate files for each congressional district.

Report Format

Reports are available in pdf format, text format, or sometimes both. Pdf reports come ready to print, but cannot be edited, sorted or filtered. Text files come in a comma-delimited format, ready to import into spreadsheet or database software. In that software, the data can be edited, sorted, and filtered, and also used in other ways, such as for mail merges. This office does NOT offer support for using this data with specific software application.

Report Information

Report	Voter Name	Address	Phone	Birth Year	Voter ID	Legacy ID	Registration Date	County	MCD	Precinct Code	School District Code	Other District Codes	Voting History
Walking List (pdf or text)	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	Yes
Summary History for All Elections (pdf)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes
Detailed History for All Elections (text)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Voter Mailing Labels (pdf or text)	Yes	Yes	No	No	No	No	No	Yes	No	Yes	Yes	No	No
Household Mailing Labels (pdf or text)	No	Yes	No	No	No	No	No	Yes	No	Yes	Yes	No	No

Additional report notes:

- Walking Lists are sorted by street name, then street number
- Walking list and summary history reports include abbreviated election description for each year.
- Detailed history reports include two files: one is a list of voters, the second is a list of elections the voters have history of voting in. The Voter ID can be used as a primary key to cross-reference the records in the two files.
- Detailed history reports' elections files include election date, election description, and voting method.
- Mailing label pdf reports are formatted to print on Avery 5160 (or similar) label sheets.
- Household mailing labels include one label per address with at least one registered voter. All labels are addressed to "Registered Voters."

Ordering and Payment

Submit your order by mail or in person to Office of the Secretary of State, 60 Empire Drive, Suite 100, Saint Paul MN 55103. Orders may not be submitted online at this time. If ordering multiple lists, submit a separate order form for each list. Orders submitted together may be paid for with one payment.

- To order by mail, send your order form(s) and payment to the address above, "Attention: Voter Registration Lists". Payment may be by check or money order, payable to the Office of the Secretary of State.
- To order in person, come to the address above and submit your order form(s) and payment. You may pay with cash or check payable to the Office of the Secretary of State. Note that orders are not produced "while you wait."

Delivery

Once processed, a message will be sent to the specified email with a link to the requested voter data. This link will be active for seven days. For security, the voter data will be encrypted. Instructions will be included in the email message about how to unencrypt the data. Please note the Secretary of State no longer provides this data on CD-ROM.



Filing Requirements

Political parties; campaign committees for candidates for federal, state or local office; and political action committees are all political organizations subject to tax under IRC section 527.

Section 527 organizations are generally required to file one or more of the following:

1. [An initial notice](#)
2. [Periodic reports on contributions and expenditures](#)
3. [Annual income tax returns and](#)
4. [Annual information returns](#)

A political organization must have its own employer identification number (EIN), even if it does not have any employees. To get an EIN, an organization must file [Form SS-4, Application for Employer Identification Number](#). For more information about obtaining an EIN (including how to apply online), see [Employer ID Numbers \(EIN\)](#).

Additionally, many political organizations must electronically file their periodic reports. In order to electronically file these reports, an organization needs the username and password issued to it after filing its initial notice. If you have forgotten or misplaced this username and password, please contact [TE/GE Customer Account Services](#) to request a replacement.

Additional information

- [News Release 2002-123](#)
- [Fact Sheet 2002-13](#)
- [Revenue Ruling 2003-49](#).
- [Revenue Procedure 2007-27](#) (safe harbor allowing certain tax-exempt political organizations to establish that failure to file Form 8872 was due to reasonable cause and not willful neglect and, therefore, eligible for relief from penalties)
- [State Filing Requirements](#)

Page Last Reviewed or Updated: 17-Mar-2020



Filing Requirements

Political parties; campaign committees for candidates for federal, state or local office; and political action committees are all political organizations subject to tax under IRC section 527.

Section 527 organizations are generally required to file one or more of the following:

- 1) An initial notice
- 2) Periodic reports on contributions and expenditures
- 3) Annual income tax returns and
- 4) Annual information returns

A political organization must have its own employer identification number (EIN), even if it does not have any employees. To get an EIN, an organization must file Form SS-4, *Application for Employer Identification Number*. For more information about obtaining an EIN (including how to apply online), see Employer ID Numbers (EIN) .

Additionally, many political organizations must electronically file their periodic reports. In order to electronically file these reports, an organization needs the username and password issued to it after filing its initial notice. If you have forgotten or misplaced this username and password, please contact TE/GE Customer Account Services to request a replacement.

Additional information

- News Release 2002-123
- Fact Sheet 2002-13
- Revenue Ruling 2003-49.
- Revenue Procedure 2007-27 (safe harbor allowing certain tax-exempt political organizations to establish that failure to file Form 8872 was due to reasonable cause and not willful neglect and, therefore, eligible for relief from penalties)
- State Filing Requirements



Fact Sheet

Media Relations Office
For Release: November 2002

Washington, D.C.

Tel. 202.622.4000
Release No: FS-2002-13

**SECTION 527 POLITICAL ORGANIZATIONS
REVISED TAX FILING REQUIREMENTS**

Legislation adopted in 2002 altered filing requirements for certain political organizations that seek tax-exempt status under section 527 of the Internal Revenue Code. The new law generally reduces filing requirements for certain state/local political organizations that already disclose certain information to state agencies. In addition, the law relieves some political organizations from filing an annual income tax return or an annual information return. Except where noted, the revised filing requirements are retroactive to July 1, 2000. This fact sheet discusses the current filing requirements as revised by the new legislation. FS-2002-11, published May 2002, is superseded.

The new law:

- Exempts state and local candidate and party committees from filing Form 8871 and Form 990 (or 990-EZ);
- Exempts qualified state and local political organizations (QSLPOs) (as defined below) from filing Form 8872;
- Exempts political committees filing with the FEC from filing Form 990 (or 990-EZ);
- Exempts political organizations that are a caucus or association of state or local officials from filing Form 990 (or 990-EZ);
- Requires additional information on Form 8871 and Form 8872;
- Requires the filing of an amended Form 8871 after material changes to maintain tax-exempt status;
- Increases reporting thresholds for certain Form 990 filers;
- Eliminates the requirement to file Form 1120-POL except where an organization has taxable income after taking the \$100 specific deduction (returning to pre-July 2000 requirements);
- Reinstates the pre-July 2000 confidentiality requirement for any Form 1120-POL filed after November 2, 2002; and
- Changes the electronic filing requirements by
 - Requiring that Form 8871 be filed electronically (as opposed to both in writing and electronically); and
 - Requiring that any Form 8872 due after June 30, 2003, be filed electronically if the filing organization has or expects to have contributions or expenditures of more than \$50,000 during the calendar year.

Definition of Political Organization

Political organizations are organized and operated primarily to accept contributions and make expenditures for the purpose of influencing the "selection, nomination, election, or appointment of any individual to Federal, State, or local public office or office in a political organization, or the election of Presidential electors." Political organizations include political party committees, Federal, State and local candidate committees and other political committees such as political action committees (PACs).

The law also creates a new sub-category of political organization -- qualified state or local political organization (QSLPO). A state or local organization may be a QSLPO, if it meets the following criteria:

- All of its political activities relate solely to state or local public office (or office in a state or local political organization),
- It is subject to state law that requires it to report (and it does report) to a state agency information about contributions and expenditures that is similar to the information that the organization would otherwise be required to report to the IRS,
- The state agency and the organization make the reports publicly available, and
- No Federal candidate or office holder controls it or materially participates in its direction, solicits contributions for it, or directs any of its disbursements.

Filing Categories

Federal tax law divides political organizations into several different categories, and provides different filing requirements for each category. See the first chart below for the filing requirements for each category.

Federal organizations

- FEC political committee: A political organization (including federal candidate committees, political party committees and PACs) that is required to report as a political committee under the Federal Election Campaign Act.
- Other federal political organization: A political organization attempting to influence federal elections that is not required to report as a political committee under the Federal Election Campaign Act.

State and Local organizations

- Candidate committee: A campaign committee of a state or local candidate.
- Party committee: A state or local committee of a political party.
- Qualified state or local political organization (QSLPO): See above definition.
- Caucus or association: A group of state or local officials attempting to influence elections.
- Other political organization: Any other state or local political organization.

Filing Requirements

The filing requirements in the chart below apply to those political organizations that:

- Wish to be a tax-exempt political organization, and
- Receive or expect to receive \$25,000 or more in gross receipts in any taxable year.

If You Are A	You May Be Required To File
FEC political committee, state or local candidate committee or state or local committee of a political party	➤ Form 1120-POL
Qualified state or local political organization (QSLPO)*	➤ Form 8871; ➤ Form 1120-POL; and ➤ Form 990
Caucus or association of state or local officials*	➤ Form 8871; ➤ Form 8872; and ➤ Form 1120-POL
Any other political organization, including other federal political organizations and other state or local political organizations	➤ Form 8871; ➤ Form 8872; ➤ Form 1120-POL; and ➤ Form 990 or Form 990-EZ

*An organization may be both a QSLPO and a caucus or association of state or local officials. If so, it is not required to file Form 8872 and Form 990.

NOTE: If you are:

- A political organization that is not tax-exempt, or
- A tax-exempt political organization that does not have gross receipts of at least \$25,000

You must file Form 1120-POL if you have taxable income after taking the \$100 specific deduction for any taxable year.

Description of Form Filing Requirements

1. Form 8871 – Notice of 527 Status

Unless excepted (see chart below), a political organization must file Form 8871, *Political Organization Notice of 527 Status*, with the IRS to be tax-exempt. Until it files the form, its income (including contributions) is subject to taxation. Form 8871 must be filed electronically, within 24 hours of the political organization's establishment. An amended Form 8871 must be filed within 30 days of any material change (including termination), or any income (including contributions) it receives after the material change will be subject to taxation.

2. Form 8872 - Report of Contributions and Expenditures

Tax-exempt political organizations, other than QSLPOs, that file Form 8871 must file Form 8872, *Political Organization Report of Contributions and Expenditures*, to disclose information concerning:

- expenditures that aggregate \$500 or more per person, per calendar year; and
- contributions that aggregate \$200 or more per person, per calendar year.

A tax-exempt political organization that does not disclose this information must pay an amount equal to the highest corporate tax rate (35 percent) multiplied by the amount of contributions and expenditures not disclosed.

The filing due dates are available on the IRS web site at www.irs.gov/polorgs.

A political organization is not required to file Form 8872 for any period of time that it is subject to tax on its income because it did not file or amend a Form 8871.

3. Form 1120-POL – U.S. Income Tax Return for Certain Political Organizations

Political organizations, whether or not tax-exempt, that have taxable income in excess of the \$100 specific deduction in a taxable year must file Form 1120-POL, *U.S. Income Tax Return for Certain Political Organizations*.

Form 1120-POL is due by the 15th day of the 3rd month after the end of the organization's taxable year. Political organizations may request a six-month extension of the filing deadline by filing Form 7004, *Application for Automatic Extension of Time to File Corporate Income Tax Return*. This extension must be filed by the due date of Form 1120-POL. There is a penalty for failure to file Form 1120-POL.

4. Form 990 or 990-EZ – Return of Organization Exempt from Income Tax

Unless excepted (see chart below), a tax-exempt political organization must file an exempt organization annual information return if it has gross receipts of \$25,000 or more for the taxable year (\$100,000 for QSLPOs). A tax-exempt political organization with gross receipts of less than \$100,000 and assets of less than \$250,000 at the end of the year may file a Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Otherwise, it files a Form 990, *Return of Organization Exempt from Income Tax*.

Form 990 or Form 990-EZ is due on the 15th day of the 5th month after the end of the organization's taxable year. There is a penalty for failure to file this return. Organizations may request a three-month extension, without showing cause, by filing Form 8868, *Application for Extension of Time to File an Exempt Organization Return*, by the due date. A second three-month extension, with cause, may also be requested through Form 8868.

Form	When filed	Exceptions to filing requirement
8871	Within 24 hours of establishment or within 30 days of any material change, including termination	<ul style="list-style-type: none">➤ Organization that does not seek tax-exempt status;➤ Political committee required to report to the FEC;➤ Campaign committee of state and local candidates;➤ State or local committee of political parties; and➤ Organization that reasonably expects annual gross receipts to always be less than \$25,000.
8872	At organization's option, quarterly/semiannually or monthly, on same basis for entire calendar year (see form instructions for detailed information)	<ul style="list-style-type: none">➤ Any organization excepted from Form 8871 filing requirement (see above); and➤ Qualified state or local political organization (QSLPO).
1120-POL	Due the 15th day of the 3rd month after the close of the taxable year	<ul style="list-style-type: none">➤ Political organization with no taxable income after taking the \$100 specific deduction.
990 or 990-EZ	Due the 15th day of the 5th month after the close of the taxable year	<ul style="list-style-type: none">➤ Any organization excepted from Form 8871 filing requirement (see above); and➤ Caucus or association of state or local officials

Disclosure Requirements

Tax-exempt section 527 organizations must make their forms (other than Form 1120-POL) publicly available for inspection and copying at their principal place of business. The IRS also posts Form 8871 and Form 8872 on its web site at www.irs.gov/polorgs.

For More Information

Questions about the filing requirements may be directed to the Tax Exempt and Government Entities Customer Account Services toll free number 1-877-829-5500. Assistance is available 8:00 a.m. to 6:30 p.m. ET, Monday through Friday.