

Record of Charitable Contributions and Donations: Lawful Purpose Expenditures

This form is used to document an organizations charitable contributions and donations for the purpose of being classified as 4c(3)(ii) property.

Please read instructions before completing form.

General	Organization name	City	License number
	Month/Year Reported: ____/____/____		

Contributions and donations	Lawful Purpose Expenditures: List your charitable contributions and donations below. Please read instructions before completing. A list of qualifying A-code expenditures is located on the back of this form.					
	Date of check	Check number	Check made out to:	Description (Purpose)	A Code	Amount
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
					A-	
Total of all A-code expenditures:					\$	

Signatures	Signature: I declare that this form and all records of charitable contributions and donations contained therein, is correct and complete to the best of my knowledge and belief.	
	Chief executive officer: Print _____	Sign _____ Date ____/____/____

Please provide this form, along with your application, to the county assessor.

Instructions for form LP1010-DR

In order for your charitable contributions or donations to qualify, they must have been contributed towards one of the following purposes. These “purposes” are called **A-code expenditures**. You must identify each of your organization’s charitable contributions and donations as one of the following **A-code expenditures** in the space provided on the form. (*Qualifying A-codes include: A1 to A7, A10 to A15, and A19.*)

A-1

- to and by 501(c)(3) organizations
- to and by 501(c)(4) festival organizations

A-2

- relieving the effects of poverty, homelessness, or disability

A-3

- program for education, prevention, or treatment of problem gambling

A-4

- funding a public or private nonprofit education institution registered with or accredited by Minnesota or any other state

A-5

- a scholarship fund

A-6

- recognition of military service (open to the public)
- active military personnel in need

A-7

- for activities and facilities benefiting youth under age 21

A-10

- contributions to the United States, state of Minnesota, or any of its subdivisions or agencies or instrumentalities (except a direct contribution to a law enforcement or prosecutorial agency)
- a fund administered and regulated by a city or county (for lawful purposes)

A-11

- to and by a nonprofit organization which is a church or a body of communicants

A-12

- for water quality testing for public waters, provided that the MPCA has approved the projects

A-13

- wildlife management project that benefits the public-at large, provided that the DNR has approved the project
- costs related to grooming and maintaining snowmobile or all-terrain vehicle trails that are grant-in-aid trails, or other trails open to public use, provided that DNR has approved the project.
- supplies and materials for safety training and education programs coordinated by the DNR

A-14

- conducting nutritional programs, food shelves, and congregate dining programs primarily for persons who are age 62 or older or disabled

A-15

- to community arts organizations or expenditures to fund arts programs in the community

A-19

- recognizing humanitarian service demonstrated through volunteerism or philanthropy

Date of check and check number - Enter the date the check was issued by the organization. For allowed electronic transfers, enter the date of the transfer. Enter the check number or electronic transfer confirmation number.

Check made out to - Enter the name of the person, organization, or vendor to whom the check was made out to. This must match the payee as written on the check. For electronic transfers, this must match the payee information as shown on the bank statement.

Description (purpose) - For each A-code expenditure, enter a brief description of the expenditure, such as honor guard, food-poverty, uniforms, medical bills, city 10% fund, etc.