

SOMN.ORG



# Special Olympics Minnesota **Finance Guide**

**Special  
Olympics**  
Minnesota



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# Special Olympics Minnesota Finance Guide

This Finance Guide provides basic assistance and direction for any volunteer who undertakes financial work on behalf of their delegation. It also explains Special Olympics Minnesota (SOMN) Centralized Accounting and how it should be utilized. Please acquaint yourself with the information in this guide. While using this guide, please feel free to reach out to SOMN staff with any questions!

## SOMN FINANCE STAFF

Vice President of Finance	Melissa Holmes melissa.holmes@somn.org 763.270.7129 800.783.7732, ext. 129	Centralized Accounting, approval of cash advances, annual audit
Director of Accounting	Ashley Skrzypek ashley.skrzypek@somn.org 763.270.7123 800.783.7732, ext 123	Centralized Accounting, set up and changes to: delegations, Heads of Delegation and Finance Chairs for Centralized Accounting
Accounting Assistant	Rafferty Markham rafferty.markham@somn.org 763.270.7126	Centralized Accounting, accounts payable, check requests, vendor invoices
Database Manager	Nancy Paradeise nancy.paradeise@somn.org 763.270.7124 800.783.7732, ext. 124	Deposits, donations (check, cash and credit cards), matching funds, in-kind receipts
Accounts Payable General Inbox	ap@somn.org	Send check requests and vendor invoices to this email

For assistance with any delegation questions, please reach out to Delegation Services at [sports@somn.org](mailto:sports@somn.org).

## **SOMN FINANCE OVERVIEW**

Centralized Accounting was implemented to comply with a number of governing bodies, including: the accreditation requirements of Special Olympics, Inc., Federal IRS and State of Minnesota tax reporting requirements for tax-exempt organizations and the visibility of the Charities Review Council.

Centralized Accounting requires all delegations to process all of their financial activity through the SOMN state office. This provides the structure to meet the reporting requirements of the organization. Failure to follow these procedures could result in losing SOMN's certification for tax-exempt status and could subject the organization to monetary penalties.

Centralized Accounting must be maintained to ensure that all contributions and expenditures are processed through the individual delegation's centralized account. Delegations are not allowed to have or maintain any banking or credit relations under SOMN's name or tax EIN.

The responsibility for ensuring that your delegation is adhering to the established policies and procedures rests with the Head of Delegation (HOD) and the Finance Chair. Their actions will be monitored by Delegation Services and the Finance Department. Any questions or problems should be directed to the Finance Department (see page 3).

Please note that SOMN does not pay interest on Centralized Account balances. There are a number of reasons for this decision, all of which relate to the fact that the state office covers a significant number of costs and fees that are not passed on to delegations. Approximately 70 percent of expenses incurred at the state office are for the programs and events offered for delegations. In addition, the state office manages the Centralized Accounts, manages annual financial audits, and takes on the legal burden of maintaining accreditation and nonprofit, tax-exempt status.

## **FINANCE CHAIR RESPONSIBILITIES**

Each delegation should appoint a Finance Chair who is responsible for administering their Centralized Accounting activities. The appointment of the Finance Chair should be determined through discussions with Delegation Services and the delegation volunteers. If a Finance Chair is not immediately available, it will be the responsibility of the Head of Delegation (HOD) to fulfill the responsibilities until one has been selected.

For internal control purposes, the HOD should not be the same person as the Finance Chair. This may not be possible for smaller delegations and Delegation Services may authorize otherwise.

Once a new Finance Chair has been selected, the first action is for the delegation to complete a Financial Responsibility form, included in the appendix of this guide or available to download at [coach.specialolympicsminnesota.org](http://coach.specialolympicsminnesota.org). (Click on Resources -> Financial and Fundraising Forms -> Financial Responsibility Form) The form should be approved and then submitted to the finance team in the State Office.

A Centralized Account will then be established for the delegation and they will be provided a notification of the account setup, which will include a username and password to access the account. It is the responsibility of the Finance Chair to become familiar with all of the Centralized Accounting procedures. Any changes that occur, with regard to the Finance Chair or the Finance Chair's contact information, should be submitted to the finance department using an updated Financial Responsibility Form.

## CENTRALIZED ACCOUNTING LOG IN PROCEDURES

A username and password is required to log in to the Special Olympics Minnesota Centralized Accounting website. Login information is assigned to the Finance Chair by the State Office. The Centralized Accounting website and all financial forms are located in the Special Olympics Minnesota Coach Portal. To log in, follow the instructions below:

- Using any web browser, navigate to [coach.specialolympicsminnesota.org](http://coach.specialolympicsminnesota.org).
- From the menu on the left, hover over “Centralized Accounting”
- From the menu that appears, select “Log In”
- Log in with your username in uppercase letters and the password in lowercase letters. Contact the State Office if assistance is required.
- The Centralized Accounting page provides a detailed activity report, including the individual donations and expenses for the delegation.

## CENTRALIZED ACCOUNTING WEBSITE

The Centralized Accounting website provides detail for the team's expense submissions and revenue deposits, including the ending account balance. Revenue and expenses are submitted by the delegation to the State Office and are entered into the delegation's Centralized Account. This activity is uploaded to SOMN's website and is displayed on the main page of the Centralized Accounting website. It is important to note that this upload is not an automatic update. Updates are made at the end of each week to ensure the Centralized Account is up to date for the weekend.

The menu at the top of the website shows all of the online forms that are used in the Centralized Accounting website. These forms are used to view the delegation's past activity in their Centralized Account and to submit requests to the State Office. On the following page, you will find a list of all the online forms and a brief description of how they are used and what information can be found in each form.

Below are the requirements for submitting check requests and expense reimbursement requests to ensure timely processing and payment:

- Appropriate Check Request/Expense Reimbursement Requests must be completed in full.
- Original receipts and invoices must be attached. Electronic copies that are clear and complete can be used in place of an original receipt.
- The forms must include corresponding receipt detail.
- Forms must be approved by the delegation's Finance Chair.
- Requests must be submitted in a timely manner.

It is strongly encouraged that delegations submit their check requests electronically through the Centralized Accounting website Expense Form or through email to [ap@somn.org](mailto:ap@somn.org). This not only reduces the risk of lost forms, but also reduces processing time for the requests received electronically.

Checks are cut once a week on Wednesdays and are mailed out no later than Friday.

Payment Request Mailing Address:  
Special Olympics Minnesota  
Attn: Accounting  
900 2nd Ave S, Suite 300  
Minneapolis, MN 55402

## ONLINE FORMS

- Main Menu
- All Revenue Processed
- Revenue Reports Submitted
- Expense Reports Submitted
- Revenue Form
- Expense Form
- Mileage Reimbursement

### **Main Menu**

This is the first page you will see when you log in to the team account. This is where all Centralized Accounting activity for at least 18 months is listed and where you can find the team's current Centralized Account balance.

### **All Revenue Processed**

This report lists all revenue for the delegation that has been received at the State Office and deposited into the team's Centralized Account, and this breaks down the revenue received by the individual(s) who donated the money and the date the money was received.

### **Revenue Reports Submitted**

This report lists all of the revenue reports that have been submitted online. This will show all reports that the team has generated online but does not mean the documents have reached the State Office yet, and may not be reflected on the Centralized Account balance.

### **Expense Reports Submitted**

This report lists all of the expense reports that have been submitted online. This will show all reports that the team has generated online but does not mean the documents have reached the State Office yet and may not be reflected on the Centralized Account balance.

### **Revenue Form**

The Revenue Report form is used to record all contributions or donations for deposit into the Centralized Account. The source of the funds should be noted on the form. It is not necessary to endorse checks with a stamp or signature prior to submitting them to the state office.



## **Expense Form**

This form is used to reimburse expenses or request a cash advance. The various types of expense reports are expense reimbursements, paying vendors directly, cash advances and no check required. The type of request you wish to submit can be selected from the drop down menu when using the electronic form or by checking a box on the paper form. These types of requests are explained below.

### **Expense Reimbursement**

Expense Reports are completed to request reimbursements for expenses incurred on behalf of the organization. This request must include an original receipt or invoice with the completed form. We are not able to reimburse for gas purchases except when the gas is for a car rental. Please use the mileage reimbursement form if you would like to reimburse volunteers for travel expenses.

### **Paying Vendor Directly**

Delegations may submit requests to pay vendors directly. The request should be completed in full with a copy of the original vendor invoice. The State Office will then process the payment and mail the payment directly to the vendor unless otherwise indicated.

### **Cash Advances**

Cash Advances may be requested for use at an upcoming program or event. This type of payment method should only be used when no other payment method will work in the required timing. The delegation's ability to repay the advance will be reviewed as part of the approval process for this request. Submitting the vendor invoice with a check request is a more efficient method to pay expenses that do not require the submission of an additional form called "No Check Required."

- Cash Advance requests are submitted on the Check Request form with the details of why the request is being made.
- The request should be submitted two weeks before the date it is needed. Advances are reviewed by the Vice President of Finance.

### **No Check Required**

A No Check Required form should be submitted to clear the Cash Advance. The Expense Report should list the expenses incurred and include the original receipts and invoices. Any balance remaining from the original advance should be cleared by sending a check for the balance remaining to the State Office to be credited back to the delegation's Centralized Account.

### **Mileage Reimbursement**

The Mileage Reimbursement form should be completed in full with actual odometer readings. It's up to each delegation to determine if they are in a position to offer mileage reimbursement to volunteers, as reimbursements are expenses to the delegation's account. The rate of reimbursement for volunteers providing service to a charitable organization is \$0.14/mile as set by the IRS. Delegations are not able to reimburse volunteers for gas purchases for personal vehicles and should use this form instead. See appendix for form.

*Copies of all forms can be found in the SOMN Coach Portal for downloading and printing if needed.*

*PDFs can be found under the resources section at*

***[coach.specialolympicsminnesota.org/resources/financial-fundraising-forms/](https://coach.specialolympicsminnesota.org/resources/financial-fundraising-forms/)***

## FEES OVERVIEW

### **Tournament and Training Fees**

Fees may be charged when individuals from a delegation participate in competitions, trainings, conferences or other events hosted by SOMN. When these fees are charged, the money will be taken out of the responsible delegation's Centralized Account based on the registration information submitted by the delegation for the event.

### **Tournament Fees**

Tournament fees are charged to local delegations for their attendance at state competitions hosted by Special Olympics Minnesota.

### **Shared Revenue**

Areas and delegations may have the opportunity to participate in some fundraising events and receive a portion of the amount raised. Examples include: participation in the Polar Plunge, selling raffle tickets or merchandise (shirts and other items). Please contact Delegation Services to inquire about how to register for these types of fundraising opportunities.

## IN-KIND DONATIONS

Delegations often receive donations of items and materials from vendors, sponsors and other organizations. These donations should be noted on an In-Kind Donation Receipt (see appendix) with the donor's signature. These are tax deductible for the donor. Please send a copy of the In-Kind Donation Receipt to the SOMN office to record the donation.

## **GIFT CERTIFICATES/CARDS AND NON-MONETARY GIFTS**

Internal Revenue Service codes treat the provision of gift certificates and gift cards the same as a cash transaction and, therefore, as taxable. To comply with federal tax code, organizations providing gift certificates or cards from any value must withhold Medicare, Social Security and income taxes from the transaction and report the value of the gift certificate or card as income to the recipient on a form W-2.

In the case of organizations providing gift certificates or cards to volunteers, the IRS views such a transaction the same as if the volunteer were an employee, and the same regulations regarding tax withholding and reporting apply.

As such, SOMN encourages non-monetary gifts under \$25 in value for the purposes of recognizing volunteers' contributions and prohibits any monetary transactions, including the provision of gift certificates or gift cards.

Please direct any questions to the Vice President of Finance, Melissa Holmes, at 763.270.7129 or [melissa.holmes@somn.org](mailto:melissa.holmes@somn.org).

## CERTIFICATE OF EXEMPTION

Special Olympics Minnesota's Certificate of Exemption (ST3) exempts the organization from certain forms of sales tax within the State of Minnesota.

When making purchases on behalf of the organization, this form should be provided to the seller with the seller's name and address entered in the fields on the top third of the form.

SOMN's exemption from sales tax does not include:

- prepared food
- soft drinks
- candy
- lodging
- waste collection and disposal services and purchases or leases of motor vehicles (except for motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable functions)

Please direct any questions about this form to the Vice President of Finance, Melissa Holmes, at 763.270.7129 or [melissa.holmes@somn.org](mailto:melissa.holmes@somn.org). See appendix for form.

## FREQUENTLY ASKED QUESTIONS

### **Can I open a team account at a local bank?**

No. This is due in part to the IRS and State of Minnesota guidelines that Special Olympics Minnesota must follow. See page 4, SOMN Finance Overview for more information.

### **How do I get cash to the state office to be deposited into my team's account?**

Please do NOT mail cash to the SOMN state office. There are a few options for getting cash to the state office without mailing it.

1. Have someone (such as the Finance Chair) deposit the money into their bank account and write a check for the full amount out to the Special Olympics Minnesota.
2. Use a cashier's check from a local bank or a money order.

In any situation, it is best to have two signers on the deposit form to verify the amount being deposited.

### **What can the money in the Centralized Account be used for?**

Money in the Centralized Account should be used to directly benefit the athletes of the delegation while complying with Special Olympics Minnesota rules and guidelines. Examples of inappropriate purchases would be alcohol or tobacco products. If you are unsure if an expense would be an appropriate use of team funds, please contact Delegation Services.

### **Who should I contact to find out if a particular purchase is something that would be an approved use of Special Olympics Minnesota's money?**

If you are unsure if a particular purchase is an approved use of Special Olympics money, please contact Delegation Services.

### **Can people make donations directly to our delegation? How should they make the check out so we know it gets deposited directly into our delegation's account?**

Yes, donors may give directly to the delegation of their choice. If the donor is sending the money to the State Office, please make sure to provide the team code or team name on the check. A better way to ensure the funds make it to a specific delegation is to have the Finance Chair collect the check(s) and complete a Revenue Report and send both items to the state office together.

### **Can we purchase gifts for athletes, volunteers, coaches or sponsors?**

There are times where it may be appropriate to purchase a small gift. Please contact Delegation Services to determine if the expense is an appropriate use of team funds prior to purchase. Due to IRS guidelines, teams are not able to purchase any gift cards or non-monetary gifts over \$25 in value. See page XX for additional information.

### **I submitted a report a week ago, but it's not showing up online. Why is this?**

Deposits are processed daily and the Centralized Accounting website is updated weekly. The deposit may have missed the cut off to make it onto the website update for the week. If the deposit is not shown after another week or if you are concerned regarding information on your team's Centralized Account, please contact SOMN staff.

**When I send in multiple checks at one time, do I have to list them individually on the Revenue Report form?**

Yes. To ensure that all information is accurately recorded, please list each check individually on the Revenue Report. See page 19 for more information regarding the Revenue Report and see the appendix for a copy of the form.

**What is the process for charging/collecting tournament fees for state competitions for my delegation?**

Tournament fees are calculated based on the registration at the scratch deadline, and may differ from what shows up on the online registration website. Tournament fees are taken out of the delegation's Centralized Account after the completion of a state competition. A statement is sent to the delegation's HOD and Finance Chair when the fees are taken out, detailing the breakdown of the fees. If the delegation has sufficient funds in the Centralized Account to pay for these fees, no other action is necessary. If there are insufficient funds in the account, a deposit must be sent to the state office to cover the cost of the tournament fees.

**How do I get a tournament fee refund for athletes that did not make it to a state competition?**

For any refund requests, the HOD, Finance Chair or Head Coach must submit the Tournament Fees Credit Application withing thirty days of the competition date. The application can be found online in the Coach Portal > Resources > Administrative & Athlete Forms.

**What should I use for a receipt when paying a lifeguard at a swim practice?**

When paying a lifeguard directly for a swim practice, it is important to get the lifeguard to sign a receipt acknowledging they received payment and the details of what they payment was for (amount received, date of practice, lifeguard name). Or, have the lifeguard fill out and sign a simple time card (number of hours or practice with dates and rate) and a check can be issued to the lifeguard directly. An example lifeguard receipt can be found in the appendix.

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## FINANCIAL RESPONSIBILITY FORM

Team/Delegation Name: \_\_\_\_\_ Team Code: \_\_\_\_\_

Team/Delegation Manager: \_\_\_\_\_  
Last First Middle Initial

Finance Chair: \_\_\_\_\_  
Last First Middle Initial

Finance Chair Mailing Address: \_\_\_\_\_  
Number Street Apt/Suite  
City State Zip Code

Cell Phone: ( ) - - Home Phone: ( ) - -

Email Address: \_\_\_\_\_

Teams/delegations fall under one of the two categories below. Please check the one that applies to your situation.

\_\_\_\_\_ **1. Volunteer-Based Delegations:** The delegation raises and expends funds under the name of Special Olympics Minnesota. The Finance Chair will comply with the Centralized Accounting policies as determined necessary by the State Office. All monies raised and expended in the name of Special Olympics Minnesota will be documented according to accounting policies and procedures set by the State Office.

\_\_\_\_\_ **2. Organization-Based Delegations:** The team/delegation does not raise funds under the name of Special Olympics Minnesota. Centralized Accounting will be used for tracking of tournament and training fees incurred at Special Olympics Minnesota events. Finance Chairs will receive a statement of fees incurred and it is the responsibility of the Finance Chair to ensure that these fees are paid to Special Olympics Minnesota.

The agreement has been fully explained to me, and I have read the Finance Guide set forth by Special Olympics Minnesota. I fully understand these provisions and will comply with each in the name of the team/delegation.

\_\_\_\_\_  
Team/Delegation Finance Chair Name (print)

\_\_\_\_\_  
Team/Delegation Finance Chair Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Team/Delegation Manager Name (print)

\_\_\_\_\_  
Team/Delegation Manager Signature

\_\_\_\_\_  
Date

*This form must be filled out and forwarded to the state office whenever there is a change in Finance Chairs and must be approved by the Head of Delegation.*



## CHECK REQUEST/EXPENSE REPORTS

\*Area/Delegation Code:  Request Date:  \*Check Type (check only one)

\*Check should be made payable and mailed to:

Name:

Street Address:

PO Box, Suite Number:

City/State/Zip Code:

Expense Reimbursement ☐

Paying Vendor Directly ☐

Cash Advance ☐

No Check Required ☐

NOTE: A missing mailing address may delay the processing of this check.

### Expense Breakdown Information:

*Clear & Brief Description of Purchase	*Activity/Event to Which it Relates	*Cost	Office Use

\*Total Check Request Amount:

\*Submitted by (must be signed): \_\_\_\_\_

\*Authorized by (must be signed): \_\_\_\_\_

\*Spaces marked with an asterisk must be completed before the check can be cut. \*By signing this document, you acknowledge that, to the best of your knowledge, the information on this report is true and accurate.

Cutoff for check requests is Tuesday at noon for CORRECTLY completed Check Request forms. Checks are cut on Wednesday and are mailed no later than Friday. Original receipts must be attached! No receipt = no reimbursement. Special Olympics Minnesota will not accept expense Reimbursement requests with any receipts more than 60 days old!

## MILEAGE REIMBURSEMENT FORM

\*Area/Delegation Code:  Request Date:

\*Check should be made payable and mailed to:

Name:	
Street Address:	
PO Box, Suite Number:	
City/State/Zip Code:	

**NOTE: A missing mailing address may delay the processing of this check.**

### Expense Breakdown Information:

*Travel Date	*Destination	*Activity/Event	*Beginning Odometer	*Ending Odometer	*Total Miles	*Total Dollars
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						
__/__/__						

\*Total Mileage Reimbursement Amount:

\*Submitted by (must be signed): \_\_\_\_\_

\*Authorized by (must be signed): \_\_\_\_\_

\*Spaces marked with an asterisk must be completed before the check can be cut.

\*By signing this document, you acknowledge that, to the best of your knowledge, the information on this report is true and accurate.

Cutoff for check requests is Tuesday at noon for CORRECTLY completed Check Request forms. Checks are cut on Wednesday and are mailed no later than Friday. Original receipts must be attached! No receipt = no reimbursement. Special Olympics Minnesota will not accept expense Reimbursement requests with any receipts more than 60 days old!

# REVENUE DEPOSIT FORM

\*Area/Delegation Code:

Submission Date:

\*Submitted By:

*Check Date	*Check #	*Revenue Source	*Event	*Amount	Office Use
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
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___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
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___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		
___/___/___		<input type="checkbox"/> Individual <input type="checkbox"/> Corporate <input type="checkbox"/> Foundations	<input type="checkbox"/> Program Fees <input type="checkbox"/> Civic Service/Schools <input type="checkbox"/> Merchandise Sales		

\*Total Deposit Amount:

\*Spaces marked with an asterisk must be completed before the check can be cut.

## IN-KIND DONATION RECEIPT

\*Area/Delegation Code:

Date:

Contributor:

Event:

Street Address:

City/State/Zip Code:

Quantity	Description	Unit Price	Total

SOMN Received By (please print): \_\_\_\_\_

\*Contributor Signature: (must be signed): \_\_\_\_\_

\*SOMN Representative Signature (must be signed): \_\_\_\_\_

\* Our auditors require that all in-kind receipts be signed by the contributor. Please complete the above with a description of the in-kind donation, sign and date, and give one copy to the contributor and one copy to the Special Olympics Minnesota State Office.

## 501(C)3 CERTIFICATE



CINCINNATI OH 45999-0038

In reply refer to: 0248188029  
Apr. 24, 2018 LTR 4168C 0  
41-1228157 000000 00

00015566  
BODC: TE

SPECIAL OLYMPICS MINNESOTA INC  
900 2ND AVE S STE 300  
MINNEAPOLIS MN 55402

020966

Employer ID number: 41-1228157  
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Apr. 13, 2018, about your tax-exempt status.

We issued you a determination letter in June 1974, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0248188029  
Apr. 24, 2018 LTR 4168C 0  
41-1228157 000000 00  
00015567

SPECIAL OLYMPICS MINNESOTA INC  
900 2ND AVE S STE 300  
MINNEAPOLIS MN 55402

local time, Monday through Friday (Alaska and Hawaii follow Pacific  
time).

Thank you for your cooperation.

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1

# CERTIFICATE OF EXEMPTION (ST3)

## MINNESOTA • REVENUE Certificate of Exemption

ST3

**Purchaser:** Complete this certificate and **give it to the seller.**

**Seller:** If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name \_\_\_\_\_ Project description \_\_\_\_\_

Type or print	Name of purchaser SPECIAL OLYMPICS MINNESOTA			
	Business address 900 2ND AVE S, STE 300		City MINNEAPOLIS	State MN
	Purchaser's tax ID number 41-1228157		Zip code 55402	
	State of issue MINNESOTA			
	If no tax ID number, enter one of the following: FEIN Driver's license number/State issued ID number state of issue number			
Name of seller from whom you are purchasing, leasing or renting				
Seller's address City State Zip code				

Type of business	<b>Type of business.</b>	
	<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
	<input type="checkbox"/> 02 Agricultural, forestry, fishing, hunting	<input type="checkbox"/> 12 Utilities
	<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
	<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
	<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 15 Professional services
	<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
	<input type="checkbox"/> 07 Mining	<input checked="" type="checkbox"/> 17 Nonprofit organization
	<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
	<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business (explain) _____
<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 20 Other (explain) _____	

Reason for exemption	<b>Reason for exemption.</b>	
	<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> J Agricultural production
	<input type="checkbox"/> B Specific government exemption (from list on back) _____	<input type="checkbox"/> K Industrial production/manufacturing
	<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> L Direct pay authorization
	<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> M Multiple points of use (services, digital goods, or computer software delivered electronically)
	<input checked="" type="checkbox"/> E Charitable organization # 6438036	<input type="checkbox"/> N Direct mail
	<input type="checkbox"/> F Educational organization # _____	<input type="checkbox"/> O Other (enter number from back page) _____
	<input type="checkbox"/> G Religious organization # _____	<input type="checkbox"/> P Percentage exemption
	<input type="checkbox"/> H Resale	<input type="checkbox"/> Advertising (enter percentage) _____ %
	<input type="checkbox"/> I Capital Equipment	<input type="checkbox"/> Utilities (enter percentage) _____ %
	<input type="checkbox"/> Electricity (enter percentage) _____ %	

Sign here	<i>I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)</i>			
	Signature of authorized purchaser	Print name here	Title	Date

## LIFEGUARD PAYMENT RECEIPT



Paid to: \_\_\_\_\_  
First and Last Name

Date: \_\_\_\_\_  
MM/DD/YYYY

I acknowledge that I received \$\_\_\_\_\_.\_\_\_\_\_ (cash/check) for providing lifeguard services  
on \_\_\_\_\_ for the \_\_\_\_\_ Special Olympics delegation.  
Date Delegation Name

Lifeguard Signature: \_\_\_\_\_  
Signature of Lifeguard Print Name

Delegation Representative: \_\_\_\_\_  
Signature of Delegation Representative Print Name