MINNESOTA
OFFICE OF CANNABIS MANAGEMENT

Form E: Required Nonprofit Grantee Documents as Applicable

Instructions: Please answer the following questions and provide the requested information.

1. Were you required to submit an IRS Form 990 (Return of Organization Exempt from Income Tax) or an IRS Form 990-EZ (Short Form Return of Organization Exempt from Income Tax) for your non-profit organization's last fiscal year?

   ○ Yes ○ No

2. If you are exempt from filing or your organization has been in business for less than one year, please describe the internal controls you have over business expenditures and outcomes of the grant funds, if awarded. Examples of internal controls include, but are not limited to: documented policies and procedures; segregation of duties such as having different staff who enter receivables versus those who post payments; using a payroll system; requiring usernames and passwords, along with appropriate levels of access to systems; supervisor review and approval of payments and timecards; and other internal controls to ensure compliance with laws and regulations and safeguard use of grant funds.

3. Are you a charitable organization that made more than $750,000 in your last fiscal year and were required to have an audited financial statement per Minnesota Statutes, section 309.53?

   ○ Yes ○ No

Non-profit grant applicants may be required to submit the following documents, as applicable to the organization and as required by Minnesota Statutes, section 16B.981 subdivision 2(2), (5) as part of the pre-award risk assessment:

- Most recent Form 990 or Form 990-EZ filed with the IRS.
- If not in existence long enough or not required to file Form 990, Form 990 EZ, or the most recent audit, the nonprofit grant applicant must:
  - Demonstrate exemption – i.e., provide a copy of the IRS determination letter.
  - Submit the most recent set of board-reviewed (or managing group if applicable) financial statements.
- Most recent audit as required, under Minnesota Statutes, section 309.53, subdivision 3.