



# MINNESOTA

## CAMPAIGN FINANCE BOARD

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

cfb.mn.gov

### 2026 Disclosure Statement for Corporations and other Unregistered Associations Contributing to Independent Expenditure Committees and Funds

#### FILING INSTRUCTIONS

- This statement must be provided to the independent expenditure committees and funds prior to the date on which the recipient committee or fund initially reports the contribution to the Board.

#### DONOR INFORMATION

Unregistered association name	Name of officer responsible for this statement
Address	Email address of officer
City, state, and zip	Telephone number of officer (Daytime)

#### INFORMATION ON CONTRIBUTION TO INDEPENDENT EXPENDITURE COMMITTEE OR FUND

Recipient independent expenditure committee or fund name	Registration number	Date of contribution	Amount of contribution
Address	For an in-kind contribution provide a brief description of the item or service given:		
City, state, and zip			

#### STATEMENT OPTIONS

Check one of the boxes below. If both the first and second boxes apply to your contribution check only the first box.

- ☐ 1. **Only business revenue was used to fund the contribution.** Check this box if only business revenue was used for the contribution. Only this page of the statement is provided to the recipient if the contribution was derived from business revenue.
- ☐ 2. **The donor has not contributed more than \$5,000 to independent expenditure committees or funds this calendar year.** Check this box if the donor has contributed \$5,000 or less in aggregate to all independent expenditure committees and funds in Minnesota in 2026. Only the disclosure information on this page of the statement is provided to the recipient if aggregate contributions are equal to or less than \$5,000.
- ☐ 3. **The donor used membership fees, membership dues, or contributions received from individuals or other corporations and associations to fund the contribution.** Check this box if aggregate contributions to independent expenditure committees and funds in Minnesota exceed \$5,000, and business revenue was not used as the source of funding for the contribution. Schedule A1 of this statement must be completed and provided to the recipient committee.

#### CERTIFICATION

I, \_\_\_\_\_, certify that this statement is complete, true, and correct.  
Print or type name

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

Any person who signs and certifies to be true a statement which the person knows contains false information, or who knowingly 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.

## CONDITIONS WHEN ADDITIONAL DISCLOSURE IS REQUIRED

A corporation or other unregistered association that uses membership fees, membership dues, and donations from individuals and other corporations or associations to fund contributions to independent expenditure committees and funds will need to complete this statement and Schedule A1 when the aggregate total of all contributions to independent expenditure committees and funds registered in Minnesota exceeds \$5,000.

If the aggregate total of all contributions to independent expenditure committees and funds registered in Minnesota is equal to or less than \$5,000, **or** the contribution which is the subject of this disclosure form was derived solely from the operation of a business, this statement is optional. However, you should complete and provide the first page of this statement to the independent expenditure committee or fund that received the contribution so that the committee or fund has documentation that no underlying source disclosure is required for your contribution.

## TIMELINES FOR PROVIDING DISCLOSURE TO RECIPIENT COMMITTEE

The disclosure must be provided to the recipient committee or fund no later than the due date on which the independent expenditure committee or fund must file the next Report of Receipts and Expenditures with the Board. Usually that allows ample time for a donor to provide a disclosure statement to the recipient committee. The following is a listing of report due dates for committees and funds in 2026.

### Deadlines for providing disclosure statements to recipient independent expenditure committees and funds:

Date Contribution is Received by Independent Expenditure Committee or Fund	Date by Which Independent Expenditure Committee or Fund Must Report Contribution to the Board	Date by Which Corporation or Other Unregistered Association Should Provide Disclosure Statement to Independent Expenditure Committee or Fund
January 1, through March 31, 2026	April 14, 2026	April 13, 2026
April 1, through May 31, 2026	June 15, 2026	June 14, 2026
June 1, through July 20, 2026	July 27, 2026	July 26, 2026
July 21, through August 10, 2026, contributions of more than \$5,000 must be reported to the Board by the next business day along with a copy of this statement.*	Next business day after receipt of contribution.	Statement should accompany contribution.
August 11, through September 15, 2026	September 22, 2026	September 21, 2026
September 16, through October 19, 2026	October 26, 2026	October 25, 2026
October 20, through November 2, 2026, contributions of more than \$5,000 must be reported to the Board by the next business day along with a copy of this statement.*	Next business day after receipt of contribution.	Statement should accompany contribution.
November 5, through December 31, 2026	February 1, 2027	January 31, 2027

**\*Note:** During the Large Contribution Notice reporting period committees and funds must report all contributions that are over \$1,000 to the Board. If your association makes a contribution of over \$1,000 during the Large Contribution Notice reporting period, and in aggregate your association's total contributions exceed \$5,000, you must submit this form to the recipient committee with the contribution.

## PENALTY FOR FAILURE TO PROVIDE STATEMENT IN A TIMELY MANNER

If this (or an equivalent) disclosure statement is not provided to the Board within the time specified, the contributing association and the independent expenditure committee or fund is subject to a late filing fee of \$100 per day, up to a maximum of \$1,000. If the Board sends a certified letter notifying the contributing association and the independent expenditure committee or fund that a disclosure statement has not been provided to the Board, and the statement is not provided within seven days thereafter, the contributing association and the independent expenditure committee or fund are subject to an additional civil penalty of up to four times the amount of the contribution, up to a maximum of \$25,000.

## SCHEDULE A1 - SOURCE OF FUNDING FOR CONTRIBUTION

Instructions on back. Make photocopies of this page if additional space is needed.

Page \_\_\_\_ of \_\_\_\_

Name and full address of itemized sources of funding	Amount
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
<b>Line A:</b> Total of itemized sources of funding.	\$
<b>Line B:</b> Amount of the contribution that is attributable to underlying sources that are not required to be itemized.	\$
<b>Line C:</b> Amount of contribution derived from business revenue.	\$
	\$

It is unlawful to use this information for commercial purposes.

## INSTRUCTIONS FOR SCHEDULE A1 – SOURCE OF FUNDING FOR CONTRIBUTION

Use this schedule to report any underlying source of funding that provided more than \$5,000 of the contribution to the independent expenditure political committee or fund. No information on the underlying source of funding for the contribution to the independent expenditure committee or fund is required if the source of funding is revenue from the operation of a business, or if the total of all contributions made by your entity in Minnesota to independent expenditure committees and funds is equal to or less than \$5,000 this calendar year.

**How do you determine if an underlying source of funding for this contribution must be itemized on this statement?** There are two methods which may be used to determine if a source of funding must be itemized on this report.

First, the association may pro-rate the contribution over all of its donors. Depending on the number of donors, size of the underlying donations and the amount of the contribution to the independent expenditure political committee or fund, this method may result in no itemized underlying donors. **Any donor whose pro-rated portion of the contribution exceeds \$5,000 must be itemized.**

Second, the association may identify specific sources to which it will attribute the contribution to the independent expenditure political committee or fund. A contribution may be attributed to specific donors if the donor has specifically authorized the association to use that donor's dues or donations for independent expenditure purposes or, absent specific authorization, the association designates specific donors' dues or donations as the source of the contribution to the independent expenditure political committee or fund. **Any donor to whom more than \$5,000 of the contribution is attributed must be itemized.**

An amount attributed to a contribution to an independent expenditure political committee or fund may not be attributed to any other contribution to an independent expenditure committee or fund.

The total of itemized underlying attributable contribution is listed in **Line A**. For itemized sources of funding you must disclose the:

- name of individual or association that provided more than \$5,000 of the contribution made to the independent expenditure committee or fund.
- individual or association's full address (street, city, state, and zip code), and
- the amount of the individual's or association's dues, fees, or direct donations attributed to this contribution.

At the bottom of the schedule in **Line B** indicate the amount of the contribution that is attributable to underlying sources that are not required to be itemized under the above provisions. (For example, if a \$10,000 contribution to an independent expenditure committee is funded in part by a single \$6,000 donation that is itemized on schedule A-1, and several other contributions from individuals that do not meet the threshold for itemization, the remaining amount of underlying non-itemized attributable contributions is \$4,000.)

On **Line C**, you list the amount of business revenue used for the contribution if the contribution to the independent expenditure committee was derived from both attributable underlying sources and business revenue.

**The total of Lines A, B, and C should equal the amount of the contribution to the independent expenditure committee or fund, as listed on the first page of this statement.**