



Dakota County Elections – Suite 2300
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651.438.4305 • Fax 651.438.4391 • www.co.dakota.mn.us

Congratulations on becoming a candidate for public office!

The following forms and resources are included within this packet:

1. Affidavit of Candidacy: (<https://www.sos.mn.gov>)
2. Affidavit of Withdrawal
3. Campaign Financial Report
4. Campaign Financial Report Certification of Filing
5. IRS Political Organization Filing Requirements
 - * See also: [IRS Filing Requirements for Political Organizations](http://www.irs.gov) (www.irs.gov)
6. MnDOT Letter on Signs Along Highway Right of Way
 - * See also: [MnDOT: Signs Along Highway Right of Way](http://www.dot.state.mn.us) (www.dot.state.mn.us)

Additional resources are available at: <http://mnvotes.gov/candidates>

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affidavit should include the candidate's name and office for which they filed and include a request to have their name withdrawn from the ballot.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 , 2026. I request that my name be withdrawn from the ballot,
pursuant to *Minnesota Statutes* 204B.12, subd. 1.

Signature

Date



Name of candidate, committee, or corporation

Office sought or ballot question

Report type (choose one)

- ☐ Candidate
- ☐ Campaign committee
- ☐ Association or corporation

Reporting period (check which apply)

- ☐ Initial ☐ Annual
☐ Pre-primary ☐ Final
☐ Pre-general

Dates of reporting period

From ____/____/____ **to** ____/____/____

Contributions Received

Record the totals for all contributions received during the reporting period (dates listed above) by type: monetary or in-kind. Use a separate sheet to itemize all contributions from a single source that exceeded \$100 during the calendar year; this itemization must include name, address, employer or occupation if self-employed, amount, and date for these contributions. See note on contribution limits for individual donors on the back of this form.

MONETARY CONTRIBUTIONS	\$ _____	TOTAL CASH-ON-HAND	\$ _____
	+		
IN-KIND VALUE	\$ _____		
	=		
TOTAL AMOUNT RECEIVED	\$ _____		

Disbursements

Record the amount, date, and purpose for all disbursements made during this reporting period. Attach additional sheets, if needed.

Date	Purpose	Amount
	TOTAL	

Corporate project expenditures

Corporations must list any media project or corporate message project for which contribution(s) or expenditure(s) total more than \$200. Submit a separate report for each project. Attach additional sheets, if needed.

Date	Purpose	Amount
	TOTAL	

I certify that all information provided in this report is true:

Printed name

Signature

Date _____

Address

PhoneEmail address *required or you must affirm the following attestation*

☐ I certify I do not have an email address.

DEFINITIONS & 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; and committees spending more than \$750 for or against a ballot question in a calendar year.

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.

During an election year: An “election year” is any year in which the candidate’s name or a question appears on the ballot. In an election year, if an initial report has been filed, additional reports are required to be filed:

- Pre-primary report: 10 days before the primary or special primary
- Pre-general report: 10 days before the general election or special
- Post-general report: 30 days after a general election or special election
- Annual/“January” report: By January 31 every year after an initial report has filed, until a final report is filed and reporting requirements end.

During a non-election year: By January 31 every year after an initial report has filed, until a final report is filed. Once a final report is filed, no further subsequent reports are required.

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, Veterans Service Building, 20 W 12th St., Ste. 210, St. Paul, MN 55155, 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: State 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.

Important privacy 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.



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



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/ Filing requirements for political organizations

Filing requirements for political organizations

More In File

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](#) [PDF](#). 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](#)

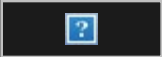


- [Fact Sheet 2002-13](#) [PDF](#)
- [Revenue Ruling 2003-49](#) [PDF](#)
- [Revenue Procedure 2007-27](#) (safe harbor allowing certain tax-exempt political organizations to establish that failure to file Form 8872 was due to reasonable cause and not willful neglect and, therefore, eligible for relief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

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Fact Sheet

Media Relations Office

Washington, D.C.

Tel. 202.622.4000

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**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	➤ 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)	➤ 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	➤ 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	➤ 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.

RE: Placement of Signs along Trunk Highways

CANDIDATES FOR PUBLIC OFFICE:

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

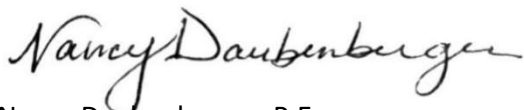
In addition, the Minnesota Outdoor Advertising Control Act ([Minn. Stat. 173.15](#)), which applies to land next to trunk highway right of way, prohibits the placement of advertising devices on private land without the consent of the owner or occupant; on trees, shrubs, or public utility poles; or by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

These laws protect the safety of both the traveling public and those who would place signs. They ensure that 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 of public utilities, drainage of 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 create a safety hazard and 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. Please ensure that those who place signs on your behalf are familiar with the law. Illegally placed signs will be removed by MnDOT employees and temporarily stored; please contact [local MnDOT district offices](#) promptly to retrieve signs that have been removed.

Thank you for your cooperation.

Respectfully,



Nancy Daubenberger, P.E.
Commissioner