

Form 990-PF

Department of the Treasury  
Internal Revenue Service

Return of Private Foundation  
or Section 4947(a)(1) Trust Treated as Private Foundation  
Do not enter social security numbers on this form as it may be made public.  
Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

For calendar year 2024 or tax year beginning , and ending

Name of foundation <b>MINNESOTA AMERICAN LEGION AUXILIARY AND THE SONS OF THE AMERICAN</b>		A Employer identification number <b>41-1577513</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>20 W 12TH ST STATE VET BLDG</b>	Room/suite <b>300A</b>	B Telephone number <b>651-291-1800</b>
City or town, state or province, country, and ZIP or foreign postal code <b>ST. PAUL, MN 55155</b>		C If exemption application is pending, check here ...
G Check all that apply: Initial return Final return Address change Initial return of a former public charity Amended return Name change		D 1. Foreign organizations, check here .....  2. Foreign organizations meeting the 85% test, check here and attach computation .....
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ...
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>1,287,552.</b>	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) _____ (Part I, column (d), must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ...

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received .....	16,388.		N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments .....				
	4 Dividends and interest from securities .....	14,825.	14,825.		STATEMENT 1
	5a Gross rents .....				
	b Net rental income or (loss) .....				
	6a Net gain or (loss) from sale of assets not on line 10 .....	64,283.			
	b Gross sales price for all assets on line 6a .....	311,058.			
	7 Capital gain net income (from Part IV, line 2) .....		64,283.		
	8 Net short-term capital gain .....				
	9 Income modifications .....				
	10a Gross sales less returns and allowances .....				
Operating and Administrative Expenses	b Less: Cost of goods sold ...				
	c Gross profit or (loss) .....				
	11 Other income .....	252.	0.		STATEMENT 2
	12 Total. Add lines 1 through 11 .....	95,748.	79,108.		
	13 Compensation of officers, directors, trustees, etc. ....	0.	0.		0.
	14 Other employee salaries and wages .....				
	15 Pension plans, employee benefits .....				
	16a Legal fees .....				
	b Accounting fees .....	STMT 3 4,208.	2,104.		2,104.
	c Other professional fees .....	STMT 4 3,853.	3,853.		0.
	17 Interest .....				
	18 Taxes .....				
	19 Depreciation and depletion .....				
	20 Occupancy .....				
	21 Travel, conferences, and meetings .....	586.	0.		586.
	22 Printing and publications .....				
	23 Other expenses .....	STMT 5 2,739.	0.		2,739.
	24 Total operating and administrative expenses. Add lines 13 through 23 .....	11,386.	5,957.		5,429.
	25 Contributions, gifts, grants paid .....	72,016.			72,016.
	26 Total expenses and disbursements. Add lines 24 and 25 .....	83,402.	5,957.		77,445.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements ...	12,346.			
	b Net investment income (if negative, enter -0-) .....		73,151.		
	c Adjusted net income (if negative, enter -0-) .....			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only.		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing .....	23,764.	33,540.	33,540.
	2 Savings and temporary cash investments .....	123,814.	70,497.	70,497.
	3 Accounts receivable .....			
	Less: allowance for doubtful accounts .....			
	4 Pledges receivable .....			
	Less: allowance for doubtful accounts .....			
	5 Grants receivable .....			
	6 Receivables due from officers, directors, trustees, and other disqualified persons .....			
	7 Other notes and loans receivable .....			
	Less: allowance for doubtful accounts .....			
	8 Inventories for sale or use .....			
	9 Prepaid expenses and deferred charges .....			
	10a Investments - U.S. and state government obligations .....			
	b Investments - corporate stock ..... STMT 6	1,059,647.	1,183,515.	1,183,515.
	c Investments - corporate bonds .....	14,880.	0.	0.
	11 Investments - land, buildings, and equipment: basis .....			
Less: accumulated depreciation .....				
12 Investments - mortgage loans .....				
13 Investments - other .....				
14 Land, buildings, and equipment: basis .....				
Less: accumulated depreciation .....				
15 Other assets (describe ..... STATEMENT 7 )	2,738.	0.	0.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I) .....	1,224,843.	1,287,552.	1,287,552.	
Liabilities	17 Accounts payable and accrued expenses .....			
	18 Grants payable .....			
	19 Deferred revenue .....			
	20 Loans from officers, directors, trustees, and other disqualified persons .....			
	21 Mortgages and other notes payable .....			
	22 Other liabilities (describe ..... )			
23 Total liabilities (add lines 17 through 22) .....	0.	0.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions .....	1,224,843.	1,287,552.	
	25 Net assets with donor restrictions .....			
	Foundations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds .....			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund .....			
	28 Retained earnings, accumulated income, endowment, or other funds ...			
	29 Total net assets or fund balances .....	1,224,843.	1,287,552.	
30 Total liabilities and net assets/fund balances .....	1,224,843.	1,287,552.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) .....	1	1,224,843.
2 Enter amount from Part I, line 27a .....	2	12,346.
3 Other increases not included in line 2 (itemize) <b>UNREALIZED GAIN ON INVESTMENTS</b> .....	3	50,363.
4 Add lines 1, 2, and 3 .....	4	1,287,552.
5 Decreases not included in line 2 (itemize) .....	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29 .....	6	1,287,552.

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**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a PUBLICLY TRADED SECURITIES</b>			
<b>b CAPITAL GAINS DIVIDENDS</b>			
c			
d			
e			

  

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
<b>a</b> 303,126.		246,775.	56,351.
<b>b</b> 7,932.			7,932.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			56,351.
<b>b</b>			7,932.
c			
d			
e			

  

<b>2</b> Capital gain net income or (net capital loss) <span style="float:right;">{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }</span>	<b>2</b>	64,283.
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	<b>3</b>	N/A

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)**

<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)		<b>1</b>	1,017.
<b>b</b> All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		<b>2</b>	0.
<b>3</b> Add lines 1 and 2		<b>3</b>	1,017.
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		<b>4</b>	0.
<b>5 Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		<b>5</b>	1,017.
<b>6 Credits/Payments:</b>			
<b>a</b> 2024 estimated tax payments and 2023 overpayment credited to 2024	<b>6a</b>	0.	
<b>b</b> Exempt foreign organizations - tax withheld at source	<b>6b</b>	0.	
<b>c</b> Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	0.	
<b>d</b> Backup withholding erroneously withheld	<b>6d</b>	0.	
<b>7</b> Total credits and payments. Add lines 6a through 6d		<b>7</b>	0.
<b>8</b> Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		<b>8</b>	27.
<b>9 Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>		<b>9</b>	1,044.
<b>10 Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>		<b>10</b>	
<b>11</b> Enter the amount of line 10 to be: <b>Credited to 2025 estimated tax</b> <span style="float:right;">Refunded</span>		<b>11</b>	

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**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? .....		<b>X</b>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition ..... If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? .....		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? ..... If "Yes," attach a detailed description of the activities.		<b>X</b>
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes .....		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? .....		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? ..... <b>N/A</b>		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? ..... If "Yes," attach the statement required by <i>General Instruction T</i> .		<b>X</b>
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? .....	<b>X</b>	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV .....	<b>X</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <u>MN</u>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation .....	<b>X</b>	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII .....		<b>X</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses .....		<b>X</b>
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions .....		<b>X</b>
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions .....		<b>X</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? ..... Website address <u>WWW.MNLEGION.ORG</u>	<b>X</b>	
<b>14</b> The books are in care of <u>RACHAEL HILL</u> Telephone no. <u>651-291-1800</u> Located at <u>20 W 12TH ST STATE VET BLDG, 300A, ST PAUL, MN</u> ZIP+4 <u>55155</u>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> - check here ..... and enter the amount of tax-exempt interest received or accrued during the year ..... <b>15</b> <u>N/A</u>		
<b>16</b> At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? ..... See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country .....		<b>X</b>

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

**1a** During the year, did the foundation (either directly or indirectly):

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? .....

1a(1) Yes No X

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....

1a(2) Yes No X

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....

1a(3) Yes No X

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....

1a(4) Yes No X

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? .....

1a(5) Yes No X

(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) .....

1a(6) Yes No X

**b** If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions .....

N/A

1b Yes No

**c** Organizations relying on a current notice regarding disaster assistance, check here .....**d** Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024? .....

1d Yes No X

**2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):**a** At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? .....

2a Yes No X

If "Yes," list the years \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

**b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) .....

N/A

2b Yes No

**c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_**3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....

3a Yes No X

**b** If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.) .....

N/A

3b Yes No

**4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....

4a Yes No X

**b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024? .....

4b Yes No X

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**Part VI-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)

	Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)	X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)	X
(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)	X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)	X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)	X
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b	N/A
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here		
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? See instructions	5d	N/A
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a	X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b	X
If "Yes" to 6b, file Form 8870.		
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a	X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	N/A
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	8	X

**Part VII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 8		0.	0.	0.

**2** Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

**Part VII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

**Part VIII-A** Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

**Part VIII-B** Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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**Part IX Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities .....	<b>1a</b>	139,387.
<b>b</b>	Average of monthly cash balances .....	<b>1b</b>	1,139,559.
<b>c</b>	Fair market value of all other assets (see instructions) .....	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) .....	<b>1d</b>	1,278,946.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) .....	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets .....	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d .....	<b>3</b>	1,278,946.
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) .....	<b>4</b>	19,184.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 .....	<b>5</b>	1,259,762.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 .....	<b>6</b>	62,988.

**Part X Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6 .....	<b>1</b>	62,988.
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5 .....	<b>2a</b>	1,017.
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.) .....	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b .....	<b>2c</b>	1,017.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 .....	<b>3</b>	61,971.
<b>4</b>	Recoveries of amounts treated as qualifying distributions .....	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4 .....	<b>5</b>	61,971.
<b>6</b>	Deduction from distributable amount (see instructions) .....	<b>6</b>	0.
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 .....	<b>7</b>	61,971.

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 .....	<b>1a</b>	77,445.
<b>b</b>	Program-related investments - total from Part VIII-B .....	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) .....	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) .....	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 .....	<b>4</b>	77,445.

Form **990-PF** (2024)

**MINNESOTA AMERICAN LEGION AUXILIARY AND  
THE SONS OF THE AMERICAN**

Form 990-PF (2024)

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**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				61,971.
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2024:				
a From 2019	26,802.			
b From 2020	43,987.			
c From 2021				
d From 2022	5,212.			
e From 2023	41,528.			
f Total of lines 3a through e	117,529.			
4 Qualifying distributions for 2024 from Part XI, line 4: \$	77,445.			
a Applied to 2023, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2024 distributable amount				61,971.
e Remaining amount distributed out of corpus	15,474.			
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	133,003.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7	26,802.			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	106,201.			
10 Analysis of line 9:				
a Excess from 2020	43,987.			
b Excess from 2021				
c Excess from 2022	5,212.			
d Excess from 2023	41,528.			
e Excess from 2024	15,474.			

**MINNESOTA AMERICAN LEGION AUXILIARY AND  
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**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

**N/A**

**1** a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling \_\_\_\_\_

b Check box to indicate whether the foundation is a private operating foundation described in section \_\_\_\_\_ ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed _____					
<b>b</b> 85% (0.85) of line 2a _____					
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed _____					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities _____					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c _____					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test - enter:					
<b>(1)</b> Value of all assets _____					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) _____					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed _____					
<b>c</b> "Support" alternative test - enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) _____					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) _____					
<b>(3)</b> Largest amount of support from an exempt organization _____					
<b>(4)</b> Gross investment income _____					

**Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)**

**1 Information Regarding Foundation Managers:**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

**NONE**

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**NONE**

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:

**SEE STATEMENT 9**

**b** The form in which applications should be submitted and information and materials they should include:

**c** Any submission deadlines:

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

MINNESOTA AMERICAN LEGION AUXILIARY AND  
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**Part XIV** **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> Paid during the year				
UNIVERSITY OF MINNESOTA BRAIN SCIENCES CENTER ONE VETERANS DRIVE. #11B MINNEAPOLIS, MN 55417-2399	N/A	PC	BRAIN SCIENCE RESEARCH	72,016.
<b>Total</b>			<b>3a</b>	72,016.
<b>b</b> Approved for future payment				
NONE				
<b>Total</b>			<b>3b</b>	0.

Form 990-PF (2024)

**Part XV-A**      **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
<b>1</b> Program service revenue:						
<b>a</b> _____						
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> _____						
<b>e</b> _____						
<b>f</b> _____						
<b>g</b> Fees and contracts from government agencies .....						
<b>2</b> Membership dues and assessments .....						
<b>3</b> Interest on savings and temporary cash investments .....						
<b>4</b> Dividends and interest from securities .....			14	14,825.		
<b>5</b> Net rental income or (loss) from real estate:						
<b>a</b> Debt-financed property .....						
<b>b</b> Not debt-financed property .....						
<b>6</b> Net rental income or (loss) from personal property .....						
<b>7</b> Other investment income .....						
<b>8</b> Gain or (loss) from sales of assets other than inventory .....			18	64,283.		
<b>9</b> Net income or (loss) from special events .....						
<b>10</b> Gross profit or (loss) from sales of inventory .....						
<b>11</b> Other revenue:						
<b>a</b> MISCELLANEOUS REVENUE			01	160.		
<b>b</b> TAX REFUND			01	92.		
<b>c</b> _____						
<b>d</b> _____						
<b>e</b> _____						
<b>12</b> Subtotal. Add columns (b), (d), and (e) .....		0.		79,360.		0.
<b>13</b> Total. Add line 12, columns (b), (d), and (e) .....						79,360.

(See worksheet in line 13 instructions to verify calculations.)

## Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]



Form **2220**Department of the Treasury  
Internal Revenue Service**Underpayment of Estimated Tax by Corporations**

Attach to the corporation's tax return.

**FORM 990-PF**

OMB No. 1545-0123

**2024**Go to [www.irs.gov/Form2220](https://www.irs.gov/Form2220) for instructions and the latest information.Name **MINNESOTA AMERICAN LEGION AUXILIARY AND  
THE SONS OF THE AMERICAN**Employer identification number  
**41-1577513**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

1	Total tax (see instructions) .....	1	1,017.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	2b	
2c	Credit for federal tax paid on fuels (see instructions) .....	2c	
2d	Total. Add lines 2a through 2c .....	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....	3	1,017.
4	Enter the tax shown on the corporation's 2023 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....	4	479.
5	Required annual payment. Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....	5	479.

**Part II Reasons for Filing** - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
9	05/15/24	06/15/24	09/15/24	12/15/24
10	120.	120.	119.	120.
11				
12				
13				
14		120.	240.	359.
15	0.	0.	0.	0.
16		120.	240.	
17	120.	120.	119.	120.
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2024)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions .....	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2024 and before 7/1/2024 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2024 and before 10/1/2024 ...	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2024 and before 1/1/2025 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2024 and before 4/1/2025 ...	<b>27</b>	SEE ATTACHED WORKSHEET		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2025 and before 7/1/2025 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2025 and before 10/1/2025 ...	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2025 and before 1/1/2026 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2025 and before 3/16/2026 ...	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>			<b>27.</b>

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 800-829-4933 to get interest rate information.

FORM 990-PF  
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) <b>MINNESOTA AMERICAN LEGION AUXILIARY AND THE SONS OF THE AMERICAN</b>					Identifying Number <b>41-1577513</b>
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
05/15/24	120.	120.	31	.000218579	1.
06/15/24	120.	240.	92	.000218579	5.
09/15/24	119.	359.	91	.000218579	7.
12/15/24	120.	479.	16	.000218579	2.
12/31/24	0.	479.	135	.000191781	12.
Penalty Due (Sum of Column F). .....					27.

\* Date of estimated tax payment, withholding  
credit date or installment due date.

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FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT 1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
INTEREST/DIVIDENDS	22,757.	7,932.	14,825.	14,825.	
TO PART I, LINE 4	22,757.	7,932.	14,825.	14,825.	

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FORM 990-PF	OTHER INCOME	STATEMENT 2
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS REVENUE	160.	0.	
TAX REFUND	92.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	252.	0.	

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FORM 990-PF	ACCOUNTING FEES	STATEMENT 3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	4,208.	2,104.		2,104.
TO FORM 990-PF, PG 1, LN 16B	4,208.	2,104.		2,104.

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FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT 4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	3,853.	3,853.		0.
TO FORM 990-PF, PG 1, LN 16C	3,853.	3,853.		0.

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FORM 990-PF	OTHER EXPENSES		STATEMENT 5	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE EXPENSE	643.	0.		643.
MISCELLANEOUS EXPENSES	2,096.	0.		2,096.
TO FORM 990-PF, PG 1, LN 23	2,739.	0.		2,739.

## FORM 990-PF

## CORPORATE STOCK

## STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
AMER BALANCED FD INC	77,087.	77,087.
BAKER HUGES A GE CO	38,149.	38,149.
BOEING CO	23,895.	23,895.
CANADIAN PACIFIC RAILWAY KANSAS CITY LTD	26,053.	26,053.
CATEPILLAR INC	48,973.	48,973.
CISCO SYSTEMS INC	46,768.	46,768.
COHERENT CORP	44,049.	44,049.
CORNING INC	60,826.	60,826.
CRANE NXT CO	30,274.	30,274.
DEERE & CO	27,541.	27,541.
EXXON MOBIL CORP	24,203.	24,203.
GENERAC HOLDINGS INC	37,212.	37,212.
GENERAL MOTORS CO	37,289.	37,289.
INTERNATIONAL BUSINESS MACHINE CORP	38,470.	38,470.
NEWMONT CORP	33,312.	33,312.
NINTENDO LTD ADR	23,920.	23,920.
ORACLE CORPORATION	44,993.	44,993.
ORIEN S A	38,528.	38,528.
PARKER-HANNIFIN CORP	41,342.	41,342.
POPULAR INC	49,852.	49,852.
QUALCOMM INC	32,260.	32,260.
SIMON PROPERTY GROUP REIT	40,469.	40,469.
SONY CORP ADR NEW	50,255.	50,255.
TEREX CORPORATION NEW	33,741.	33,741.
US BANCORP NEW	39,221.	39,221.
BWX TECHNOLOGIES CO	25,620.	25,620.
HEWLETT PACKARD ENTERPRISE CO	20,282.	20,282.
KIMBERLY-CLARK CORP	20,966.	20,966.
MATCH GROUP INC	23,878.	23,878.
NUTRIEN LTD	21,927.	21,927.
TE CONNECTIVITY PLC	22,160.	22,160.
FIDELITY FUNDS FIDELITY TREASURY PORT INSTITUTIONAL CLASS	60,000.	60,000.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,183,515.	1,183,515.

## FORM 990-PF

## OTHER ASSETS

## STATEMENT 7

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ACCRUED INTEREST & DIVIDENDS RECEIVABLE	2,738.	0.	0.
TO FORM 990-PF, PART II, LINE 15	2,738.	0.	0.

FORM 990-PF

PART VII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MICHAEL SCHAFFER 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	PRESIDENT 2.00	0.	0.	0.
LARRY RYAN 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	VICE PRESIDENT 2.00	0.	0.	0.
ROSEMARY NIESEN 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	SECRETARY/TREASURER 2.00	0.	0.	0.
ALAN ZDON 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	DIRECTOR 1.00	0.	0.	0.
JOE BAYER 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	DIRECTOR 1.00	0.	0.	0.
JOHN WEISS 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	DIRECTOR 1.00	0.	0.	0.
JOSEPH NIESEN 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	DIRECTOR 1.00	0.	0.	0.
BARBARA HOPEWELL 20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	DIRECTOR 1.00	0.	0.	0.

MINNESOTA AMERICAN LEGION AUXILIARY AND		41-1577513		
KAT BENJAMIN	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG,				
#300A	1.00	0.	0.	0.
ST. PAUL, MN 55155				
ANNA EELLS	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG,				
#300A	1.00	0.	0.	0.
ST. PAUL, MN 55155				
PAUL HASSING	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG,				
#300A	1.00	0.	0.	0.
ST. PAUL, MN 55155				
SHARON CROSS	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG,				
#300A	1.00	0.	0.	0.
ST. PAUL, MN 55155				
DAN LUDWIG	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG,				
#300A	1.00	0.	0.	0.
ST. PAUL, MN 55155				
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		0.	0.	0.

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FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT 9
	PART XIV, LINES 2A THROUGH 2D	

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NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

MICHAEL SCHAFFER, PRESIDENT  
20 WEST 12TH ST, ROOM 300A  
ST. PAUL, MN 55155

TELEPHONE NUMBER

651-291-1800

FORM AND CONTENT OF APPLICATIONS

INTERESTED PARTIES SHOULD PROVIDE AN EXPLANATION OF THE MISSION OF THE ORGANIZATION/INDIVIDUAL.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE