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 A Employer identification number MINNESOTA AMERICAN LEGION AUXILIARY AND THE SONS OF THE AMERICAN 41-1577513 Number and street (or P.O. box number if mail is not delivered to street address) Room/suite **B** Telephone number 20 W 12TH ST STATE VET BLDG 300A 651-291-1800 City or town, state or province, country, and ZIP or foreign postal code C If exemption application is pending, check here ... 55155 ST. PAUL, MN G Check all that apply: Initial return Initial return of a former public charity **D** 1. Foreign organizations, check here Final return Amended return 2. Foreign organizations meeting the 85% test, check here and attach computation Address change Name change X Section 501(c)(3) exempt private foundation **H** Check type of organization: E If private foundation status was terminated Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation under section 507(b)(1)(A), check here I Fair market value of all assets at end of year | J Accounting method: Cash X Accrual If the foundation is in a 60-month termination (from Part II, col. (c), line 16) Other (specify) under section 507(b)(1)(B), check here ... 1,287,552. (Part I, column (d), must be on cash basis.) \$ Part I Analysis of Revenue and Expenses (d) Disbursements for charitable purposes (cash basis only) (c) Adjusted net (a) Revenue and (b) Net investment (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).) expenses per books income income Contributions, gifts, grants, etc., received 16,388. N/A2 Check X if the foundation is not required to attach Sch. B Interest on savings and temporary cash investments 14,825. 14,825. STATEMENT Dividends and interest from securities 5a Gross rents **b** Net rental income or (loss) 64,283. 6a Net gain or (loss) from sale of assets not on line 10 **b** Gross sales price for all assets on line 6a 311,058. 64,283. 7 Capital gain net income (from Part IV, line 2) Net short-term capital gain Income modifications Gross sales less returns 10a and allowances b Less: Cost of goods sold c Gross profit or (loss) 252. STATEMENT 0. 11 Other income $\overline{79},108.$ 95,748. 12 Total. Add lines 1 through 11 0. 13 Compensation of officers, directors, trustees, etc. 14 Other employee salaries and wages 15 Pension plans, employee benefits 16a Legal fees Administrative Expenses b Accounting fees STMT 3 4,208. 2,104. 2,104. ${f c}$ Other professional fees ${f STMT}$ 4 3,853. 3.853. 17 Interest 18 Taxes Depreciation and depletion 19 Occupancy 20 21 Travel, conferences, and meetings 586. 586. 0. 22 Printing and publications 23 Other expenses STMT 5 2,739. 2,739. 0. 24 Total operating and administrative <u>11,3</u>86. 5,957. 5,429. expenses. Add lines 13 through 23 72,016. 72,016. 25 Contributions, gifts, grants paid 26 Total expenses and disbursements. 83,402 5,957. 77,445. Add lines 24 and 25 27 Subtract line 26 from line 12: 12,346. a Excess of revenue over expenses and disbursements 73,151. **b Net investment income** (if negative, enter -0-) N/A c Adjusted net income (if negative, enter -0-)

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41-1577513

Page 2

P	art	Balance Sheets Attached schedules and amounts in the description	Beginning of year	End of	
_		column should be for end-of-year amounts only.	(a) Book Value	(b) Book Value	(c) Fair Market Value
	1	Cash - non-interest-bearing	23,764.	33,540.	33,540.
	2	Savings and temporary cash investments	123,814.	70,497.	70,497.
		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			
Ŋ	8	Inventories for sale or use			
ssets	9	Prepaid expenses and deferred charges			
ğ	10a	Investments - U.S. and state government obligations			
	b	Investments - corporate stock STMT 6	1,059,647.	1,183,515.	1,183,515.
	С	Investments - corporate bonds	14,880.	0.	0.
		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.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
ç	19	Deferred revenue			
Liabilities	20	Loans from officers, directors, trustees, and other disqualified persons			
abi	21	Mortgages and other notes payable			
	22	Other liabilities (describe)			
_	23	Total liabilities (add lines 17 through 22)	0.	0.	
		Foundations that follow FASB ASC 958, check here			
es		and complete lines 24, 25, 29, and 30.	1 004 040	1 005 550	
		Net assets without donor restrictions	1,224,843.	1,287,552.	
3al	25	Net assets with donor restrictions			
or Fund Balanc		Foundations that do not follow FASB ASC 958, check here			
Ξ		and complete lines 26 through 30.			
ō	26	Capital stock, trust principal, or current funds			
sets	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
Ass	28	Retained earnings, accumulated income, endowment, or other funds	1,224,843.	1,287,552.	
Net Assets	29	Total net assets or fund balances	1,224,043.	1,201,332.	
_	20	Total liabilities and net assets/fund balances	1,224,843.	1,287,552.	
_	30	·		1,207,332.	
Р	art	Analysis of Changes in Net Assets or Fund Ba	ances		
1	Total	net assets or fund balances at beginning of year - Part II, column (a), line 2	9		
	(mus	t agree with end-of-year figure reported on prior year's return)		1	1,224,843.
		amount from Part I, line 27a		2	12,346.
3	Othe	r increases not included in line 2 (itemize) UNREALIZED GAIN	ON INVESTMENT	rs 3	50,363.
		ines 1, 2, and 3		4	1,287,552.
		eases 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, col	umn (b), line 29	6	1,287,552.
					Form 990-PF (2024)

Form 990-PF (2024) THE	SONS OF THE AME	RICAN			41-157	7513 Page 3
Part IV Capital Gains	and Losses for Tax on Inv	vestment Income				
	the kind(s) of property sold (for exar arehouse; or common stock, 200 shs.	(b) H	How acquired - Purchase - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)	
1a PUBLICLY TRADE	D SECURITIES					
b CAPITAL GAINS						
C						_
d						
e						
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	5		(h) Gain or (loss ((e) plus (f) minus	
a 303,126.		246,7	75.			56,351.
b 7,932.		•				56,351. 7,932.
C						· · · · · ·
d						
e						
	ng gain in column (h) and owned by t	he foundation on 12/31/69.			(I) Gains (Col. (h) gair	n minus
(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			bl. (k), but not less that Losses (from col.	nn -0-) or
a						56.351.
b						56,351. 7,932.
C						.,
d						
e						
 2 Capital gain net income or (net ca 3 Net short-term capital gain or (logging gain, also enter in Part I, line 8, Part I, line 8 	, (,,	in Part I, line 7d (6):	}	3	N/A	64,283.
	sed on Investment Incom	e (Section 4940(a),	1940(k	o), or 4948		
	described in section 4940(d)(2), chec				1	
Date of ruling or determination	, , , , ,	ach copy of letter if necessa			1	1,017.
•	enter 1.39% (0.0139) of line 27b. Ex	* *	-	,		•
	. (b)					
	tic section 4947(a)(1) trusts and taxa					0.
O Add Consideration				,		1,017.
	stic section 4947(a)(1) trusts and tax					0.
	me . Subtract line 4 from line 3. If zer			,	_	1,017.
6 Credits/Payments:						,
•	and 2023 overpayment credited to 20	24 6a 		().	
	tax withheld at source			(<u>. </u>	
	tension of time to file (Form 8868)			(<u>. </u>	
	ly withheld			(<u>. </u>	
7 Total credits and payments. Ad				-	7	0.
· •	ment of estimated tax. Check here	if Form 2220 is attache			1 - 1	27.
	and 8 is more than line 7, enter amo u				"	1,044.
	than the total of lines 5 and 8, enter					-
	be: Credited to 2025 estimated tax	,		Refunde		
						Form 990-PF (2024)

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Га	It VI-A Statements negaring Activities							
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in		Yes					
	any political campaign?	. 1a		X				
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		Х				
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or							
	distributed by the foundation in connection with the activities.							
C	Did the foundation file Form 1120-POL for this year?	1c		X				
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:							
	(1) On the foundation. \$ (2) On foundation managers. \$							
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation							
	managers. \$O .							
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		_X_				
	If "Yes," attach a detailed description of the activities.							
3	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	3		X				
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X				
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b						
	Was there a liquidation, termination, dissolution, or substantial contraction during the year?			X				
	If "Yes," attach the statement required by General Instruction T.							
6	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?	. 6	Х					
7	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	7	Х	$ldsymbol{f eta}$				
8a	Enter the states to which the foundation reports or with which it is registered. See instructions.	_						
	MN	_						
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 General Instruction G? If "No," attach explanation	8b	Х					
9	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	9		<u> X</u>				
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		Х				
11	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	11		<u> X</u>				
12	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			<u> X</u>				
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	<u> </u>				
	Website address WWW.MNLEGION.ORG							
14	The books are in care of RACHAEL HILL Telephone no. 651-		800					
		<u>55155</u>						
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here							
	and enter the amount of tax-exempt interest received or accrued during the year	N	/A					
16	At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank,		Yes					
	securities, or other financial account in a foreign country?	16		X				
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the							
	foreign country		\ D=					
		Form 990	J-PF	(2024)				

 (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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 		Yes	No
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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.) 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 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? 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)):			INO
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 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? 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)): 	1b		<u> </u>
before the first day of the tax year beginning in 2024? 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)):			
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)):			
defined in section 4942(j)(3) or 4942(j)(5)):	1d		X
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		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		
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		х
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	- Ju		
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		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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		Х
)-PF	

423541 12-06-24

Page 6

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NONE devoted to position compensation allowances	(a) Name and address of each ampleyee paid more than \$50,000	(b) Title, and average	(a) Componentian	employee benefit pla	. I		
Total number of other employees paid over \$50,000	(a) Name and address of each employee paid more than \$50,000	devoted to position	(C) Compensation	and deferred compensation	a a		
Total number of outer employees para ever 400,000	NONE						
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	ו סנגם ועוווטפו טו טעופו פוווייטישפט אָמוע טעפו אָסט,טטט			Fn:	m 99 0)-PF	

Form 990-PF (2024) 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 (c) Compensation **(b)** Type of service NONE Total number of others receiving over \$50,000 for professional services 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 Expenses number of organizations and other beneficiaries served, conferences convened, research papers produced, etc. 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 N/A All other program-related investments. See instructions. Total. Add lines 1 through 3

Form **990-PF** (2024)

P	Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations	ndations,	see instructions.)
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
а	Average monthly fair market value of securities	1a	139,387.
	Average of monthly cash balances	1b	1,139,559.
C	Fair market value of all other assets (see instructions)	1c	
	Total (add lines 1a, b, and c)	1d	1,278,946.
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,278,946.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	19,184.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	1,259,762.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	62,988.
P	Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations are	nd certain	
_	foreign organizations, check here and do not complete this part.)		
1	Minimum investment return from Part IX, line 6	1	62,988.
2a	Tax on investment income for 2024 from Part V, line 5 2a 1,017.		
b	Income tax for 2024. (This does not include the tax from Part V.)		
C		2c	1,017.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	61,971.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	61,971.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	61,971.
P	Part XI Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
а	Expenses, contributions, gifts, etc total from Part I, column (d), line 26	1a	77,445.
b		1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
а	Suitability test (prior IRS approval required)	3a	
	Cash distribution test (attach the required schedule)	3b	
4		4	77,445.

Part XII Undistributed Income (see instructions)

Distributable amount for 2024 from Part X, into 2		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
Inn 7	Distributable amount for 2024 from Part X	Corpus	rears prior to 2023	2023	2024
2. Undershoulder Incore. If any, we of the ended 1904- a. Enters amount Total 2022 only b. Total for prior years; 3. Excess distributions carryover, if any, to 2024; a. From 2019	*				61.971.
\$ Total for prior years: Comment					7=77
3 Excess distributions carryover, flan, to 2024 af 7rom 2019	a Enter amount for 2023 only			0.	
3 Excess distributions carryover, if any, to 2024. a From 2019					
## From 2019			0.		
Firm 2020	3 Excess distributions carryover, if any, to 2024:				
Firm 2020	a From 2019 26,802.				
EFrom 2021 41,528. 1 Total of lines & through e 41,528. 1 Total of lines & through e Aughlied to 2024 but not more than line 2s 5,712. 41,529. 41,529. 1 Total of lines & Lines & Total of lines & Lines	h From 0000 /3 097				
From 2022 5,212 e From 2023 41,528	- F 0004				
From 2023	4 F 0000				
4 Qualifying distributions for 2024 from Part X, line 4: \$ 77, 445. a Applied to 2023, but not more than line 2a	. 5, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,				
4 Qualifying distributions for 2024 from Part XI, line 4: \$ \$ 77,445. a Applied to 2023, but not more than line 2a	f Total of lines 3a through e	117,529.			
a Applied to 2023, but not more than line 2a D Applied to undistributed income of prior years (Election requiredse instructions) C Treated as distributions out of corpus (Election required - see instructions) A Applied to 2024 distributable amount R Remaining amount distributed out of corpus Excess distributions carryove applied to 2024 (If an amount appears in column (a), the same amount must be shrown reclusion (a)) B Center the net total of each column as indicated below: a Corpus. Add time 3f, 4c, and 4e. Subtract line 3 b Prior years' undistributed income. Subtract line 4b from line 2b C Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 494(a) tax has been previously assessed 4 Subtract line 6c from line 6b. Taxable amount - see instructions e Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025 7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(b)(3) (Election may be required - see instructions) 8 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 9 Excess distributions carryover from 2019 not applied on line 5 or line 7 10 Arabysis of line 9: 10 Arabysis of					
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b Excess from 2021 c Excess from 2022 d Excess from 2023 41,528.					
c Excess from 2022 5 , 212 . d Excess from 2023 41 , 528 .					
d Excess from 2023 41,528.	- 010				
··· 45 454					
a Evenes from 2024 15 4/4 a	e Excess from 2024 41,326.				

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Page 10

Pa	art XIII	Private Operating Fo	oundations (see in	structions and Part VI-	A, question 9)	N/A	
1 a		undation has received a ruling or					
	foundat	ion, and the ruling is effective for	2024, enter the date of	the ruling			
b	Check b	ox to indicate whether the found		ng foundation described i		4942(j)(3) or 49	942(j)(5)
2 a		e lesser of the adjusted net	Tax year	42,0000	Prior 3 years		.
		from Part I or the minimum	(a) 2024	(b) 2023	(c) 2022	(d) 2021	(e) Total
	investm	ent return from Part IX for					
		ar listed					
	,	85) of line 2a					
С	•	ng distributions from Part XI,					
		or each year listed					
O		s included in line 2c not					
		ectly for active conduct of					
_		activities					
е	,	ng distributions made directly					
		re conduct of exempt activities. t line 2d from line 2c					
3	Comple	te 3a, b, or c for the					
	alternati	ve test relied upon:					
а		alternative test - enter: ue of all assets					
		ue of assets qualifying der section 4942(j)(3)(B)(i)					
b		ment" alternative test - enter					
		ninimum investment return					
		n Part IX, line 6, for each year					
C		t" alternative test - enter:					
	(1) Tot	al support other than gross					
		estment income (interest,					
		idends, rents, payments on curities loans (section					
		2(a)(5)), or royalties)					
		pport from general public					
		1 5 or more exempt anizations as provided in					
		tion 4942(j)(3)(B)(iii)					
	(3) Lar	gest amount of support from					
	an	exempt organization					
_		oss investment income		I a Hala a sa da sa	Cilia Caradalia	1 - 1 05 000	
Pa	art XIV	Supplementary Infor at any time during the			the foundation	nad \$5,000 or moi	re in assets
_				uctions.j			
1		ation Regarding Foundation	-	than OO/ of the total contr	ibutions received by the	foundation before the class	a of any toy
ä		managers of the foundation who it only if they have contributed m			ibutions received by the	Touridation before the clos	e or any tax
NΩ	NE		<i>ϕ,,,,,,,</i>	() () /			
		managers of the foundation who	own 10% or more of th	e stock of a cornoration (or an equally large portion	on of the ownership of a pa	artnershin or
_		itity) of which the foundation has			or air oquany largo portio	on or the evinerally of a pe	a thoromp of
NO	NE						
2		ation Regarding Contribution	on, Grant, Gift, Loan,	Scholarship, etc., Pro	ograms:		
	Check h			• • •	•	s not accept unsolicited re	guests for funds. If
	the four	ndation makes gifts, grants, etc.,	to individuals or organiza	ations under other conditi	ons, complete items 2a,	b, c, and d.	
а	The nan	ne, address, and telephone numb	er or email address of th	ne person to whom applic	ations should be address	sed:	
SI	EE SI	PATEMENT 9					
b	The forr	m in which applications should be	e submitted and informa	tion and materials they sh	nould include:		
C	Any sub	mission deadlines:					
d	Any res	trictions or limitations on awards	, such as by geographic	al areas, charitable fields.	kinds of institutions, or	other factors:	
	-			•	,		

Form 990-PF (2024) THE SONS OF THE Part XIV Supplementary Information (C)

Supplementary information				
3 Grants and Contributions Paid During the Ye	ear or Approved for Future	Payment		
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount
	or substantial contributor	recipient		
a Paid during the year				
UNIVERSITY OF MINNESOTA BRAIN	N/A	PC	BRAIN SCIENCE RESEARCH	
SCIENCES CENTER				
ONE VETERANS DRIVE. #11B				
MINNEAPOLIS, MN 55417-2399				72,016.
Total	L	1	3a	72,016.
b Approved for future payment				
, ,				
NONE				
Total			3b	0.

Part XV-A Analysis of Income-Producing Activities

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

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
	- 000 PE

Form **990-PF** (2024)

Form 990			ONS OF TH					41-1577		Pa	ge 13
Part 2	XVI	Information Re Exempt Organ		sfers to a	nd Tr	ansactions ar	nd Relationsh	ips With Noncharit	able		
1 Did	the or	ganization directly or indi	rectly engage in any o	of the followin	g with a	any other organizatio	on described in secti	on 501(c)		Yes	No
•		n section 501(c)(3) organ	,			-					
		from the reporting founda									37
									1a(1)		X
		assets							1a(2)		Λ
		sactions:	hla avamnt arganizati	ion					15/1)		Х
									1b(1) 1b(2)		X
									1b(2)		X
									1b(3)		X
(5)	Loans	or loan quarantees							1b(5)		X
		rmance of services or me							1b(6)		X
` '			•	•					1c		Х
								narket value of the goods, o		ets,	
		•		-			-	or sharing arrangement, sh		,	
col	umn (d) the value of the goods,	other assets, or servi	ces received.							
(a) Line n	D.	(b) Amount involved	(c) Name of	noncharitable	exemp	t organization	(d) Description	of transfers, transactions, and s	haring arr	angemen	ts
				N/A							
		ndation directly or indirect	•		or mor	e tax-exempt organi	zations described	_	٦	77	٦
		501(c) (other than section		ction 52/?				L	Yes	X	_ No
<u> </u>	res," co	mplete the following sche (a) Name of org			/ h) Tı	/pe of organization		(c) Description of relations	nin		
		N/A	janization		(0) 13	/pe or organization		(c) Description of relations	пр		
		N/A									
	Unde	r penalties of perjury, I declare	that I have examined this	s return, includin	g accom	panying schedules and s	I statements, and to the b	est of my knowledge	. H IDO	H	
Sign	and b	elief, it is true, correct, and co	mplete. Declaration of pre	eparer (other than	n taxpaye	er) is based on all informa	ation of which preparer	retu	the IRS on the them. The them to the them. The them to the	e prepare	er
Here					I		PRESIDEN		Yes		No
	Sign	ature of officer or trustee				Date	Title				
		Preparer's name		Preparer's si	ignature)	Date	Check if PTIN			
								self-employed			
Paid		KIMBERLY AN	DERSON	KIMBER	LY Z	ANDERSON	02/28/25	P00	188	889	
Prepa	arer		TONLARSON					Firm's EIN 41-074			
Use (Only										
		Firm's address 821	5 GREENWA	Y BOUL	EVAF	RD, SUITE	600				
	MIDDLETON, WI 53562				2			Phone no. 608-66	2-8	600	

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

FORM 990-PF

OMB No. 1545-0123 2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form2220 for instructions and the latest information.

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.

F	Part I Required Annual Payment					
1	Total tax (see instructions)				1	1,017.
•	Total tax (550 morastions)					= 7 = 2 = 2
2 8	f a Personal holding company tax (Schedule PH (Form 1120), line	e 26)	included on line 1	2a		
ŀ	Look-back interest included on line 1 under section 460(b)(2)					
	contracts or section 167(g) for depreciation under the income	forec	ast method	2b		
	Credit for fodoral toy paid on fuels (see instructions)			2c		
	Credit for federal tax paid on fuels (see instructions)	2d				
	d Total. Add lines 2a through 2c Subtract line 2d from line 1. If the result is less than \$500, do					
٠	does not owe the penalty		•	•	3	1,017.
4	Enter the tax shown on the corporation's 2023 income tax retu					,
	or the tax year was for less than 12 months, skip this line and	enter	the amount from line 3 of	on line 5	4	479.
5	Required annual payment. Enter the smaller of line 3 or line	4. If	the corporation is require	ed to skip line 4,		
_	enter the amount from line 3					479.
ŀ	Part II Reasons for Filing - Check the boxes belo even if it does not owe a penalty. See instructions.	w tha	t apply. If any boxes are	checked, the corporation	must file Form 2220	
_			and a			
6 7	The corporation is using the adjusted seasonal installr The corporation is using the annualized income install					
n R	The corporation is a "large corporation" figuring its firs			n the nrior year's tax		
Ť	Part III Figuring the Underpayment	or roq	and motamion based o	in the prior your o tax.		
			(a)	(b)	(c)	(d)
9	Installment due dates. Enter in columns (a) through (d) the		(-)	(=)	χ-7	(=/
	15th day of the 4th (Form 990-PF filers: Use 5th month),					
	6th, 9th, and 12th months of the corporation's tax year	9	05/15/24	06/15/24	09/15/24	12/15/24
10	Required installments. If the box on line 6 and/or line 7					
	above is checked, enter the amounts from Sch A, line 38. If					
	the box on line 8 (but not 6 or 7) is checked, see instructions $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$					
	for the amounts to enter. If none of these boxes are checked,					
	enter 25% (0.25) of line 5 above in each column	10	120.	120.	119.	120.
11	Estimated tax paid or credited for each period. For					
	column (a) only, enter the amount from line 11 on line 15.					
	See instructions	11				
	Complete lines 12 through 18 of one column					
40	before going to the next column.	ا ۱٫٫۱				
	Enter amount, if any, from line 18 of the preceding column	12 13				
	Add lines 11 and 12	14		120.	240.	359.
	Cultivast line 44 fram line 40. If none or lase onton 0	15	0.	0.	0.	0.
	If the amount on line 15 is zero, subtract line 13 from line	13	J.	•	ļ .	
	14. Otherwise, enter -0-	16		120.	240.	
17	Underpayment. If line 15 is less than or equal to line 10,					
	subtract line 15 from line 10. Then go to line 12 of the next					
	column. Otherwise, go to line 18	17	120.	120.	119.	120.
18	Overpayment. If line 10 is less than line 15, subtract line 10					
	from line 15. Then go to line 12 of the next column	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)
19	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	19				
20	Number of days from due date of installment on line 9 to the					
	date shown on line 19	20				
21	Number of days on line 20 after 4/15/2024 and before 7/1/2024	21				
22	Underpayment on line 17 x Number of days on line 21 x 8% (0.08)	22	\$	\$	\$	\$
23	Number of days on line 20 after 6/30/2024 and before 10/1/2024	23				
24	Underpayment on line 17 x Number of days on line 23 x 8% (0.08)	24	\$	\$	\$	\$
25	Number of days on line 20 after 9/30/2024 and before 1/1/2025	25				
26	Underpayment on line 17 x Number of days on line 25 x 8% (0.08)	26	\$	\$	\$	\$
27	Number of days on line 20 after 12/31/2024 and before 4/1/2025	27	SEE	ATTACHED W	ORKSHEET	
28	Underpayment on line 17 x Number of days on line 27 x 7% (0.07)	28	\$	\$	\$	\$
29	Number of days on line 20 after 3/31/2025 and before 7/1/2025	29				
30	Underpayment on line 17 x Number of days on line 29 x *%	30	\$	\$	\$	\$
31	Number of days on line 20 after 6/30/2025 and before 10/1/2025	31				
32	Underpayment on line 17 x Number of days on line 31 x *% 365	32	\$	\$	\$	\$
33	Number of days on line 20 after 9/30/2025 and before 1/1/2026	33				
34	Underpayment on line 17 x Number of days on line 33 x *% 365	34	\$	\$	\$	\$
35	Number of days on line 20 after 12/31/2025 and before 3/16/2026	35				
36	Underpayment on line 17 x Number of days on line 35 x *%	36	\$	\$	\$	\$
37	Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$	\$
38	Penalty. Add columns (a) through (d) of line 37. Enter the to line for other income tax returns	tal he	ere and on Form 1120, lin	e 34; or the comparable	38	\$ 27.

^{*} 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. You can also call 800-829-4933 to get interest rate information.

Form **2220** (2024)

FORM 990-PF UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

	MERICAN LEGIO		AND	Identifying No	
(A)	THE AMERICAN (B)	(C)	(D)	41-15'	(F)
(A)	(b)	Adjusted	Number Days	Daily	(1)
*Date	Amount	Balance Due	Balance Due	Penalty Rate	Penalty
		-0-			
5/15/24	120.	120.	31	.000218579	
6/15/24	120.	240.	92	.000218579	
9/15/24	119.	359.	91	.000218579	
2/15/24	120.	479.	16	.000218579	
2/31/24	0.	479.	135	.000191781	1
alty Due (Sum of Colur	mn F).				2

^{*} Date of estimated tax payment, withholding credit date or installment due date.

412511 04-01-24

FORM 990-PF	DIVIDEND	S AND INTER	EST FROM SECU	JRITIES S	TATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDEND	REVENUE		
INTEREST/DIVIDENDS	22,757	. 7,93	2. 14,825	14,825.	
TO PART I, LINE 4	22,757	7,93	2. 14,825	14,825.	
FORM 990-PF		OTHER I	NCOME	S	TATEMENT 2
DESCRIPTION			(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MISCELLANEOUS REVENUE TAX REFUND	:		160. 92.	0.	
TOTAL TO FORM 990-PF,	PART I,	LINE 11	252.	0.	
FORM 990-PF		ACCOUNTI	NG FEES	S	TATEMENT 3
DESCRIPTION		(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DESCRIPTION ————————————————————————————————————	_	EXPENSES	NET INVEST- MENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
	- LN 16B =	EXPENSES PER BOOKS	NET INVEST- MENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ACCOUNTING FEES	-	EXPENSES PER BOOKS 4,208.	NET INVEST- MENT INCOME 2,104	ADJUSTED NET INCOME	CHARITABLE PURPOSES 2,104.
ACCOUNTING FEES TO FORM 990-PF, PG 1,	-	EXPENSES PER BOOKS 4,208.	NET INVEST- MENT INCOME 2,104 2,104 SIONAL FEES (B) NET INVEST-	ADJUSTED NET INCOME (C) ADJUSTED	CHARITABLE PURPOSES 2,104. 2,104. TATEMENT 4 (D)
ACCOUNTING FEES TO FORM 990-PF, PG 1, FORM 990-PF	0	EXPENSES PER BOOKS 4,208. 4,208. THER PROFES (A) EXPENSES	NET INVEST- MENT INCOME 2,104 2,104 SIONAL FEES (B) NET INVEST- MENT INCOME	ADJUSTED NET INCOME (C) ADJUSTED NET INCOME	CHARITABLE PURPOSES 2,104. 2,104. TATEMENT 4 (D) CHARITABLE

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

FORM 990-PF C	ORPORATE STOCK		STATEMENT 6
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE
AMED DALANGED ED ING		77 00	7 77 007
AMER BALANCED FD INC BAKER HUGES A GE CO		77,08 38,14	
BOEING CO		23,89	
CANADIAN PACIFIC RAILWAY KANSAS C	מיז. עיד	26,05	
CATEPILLAR INC		48,97	
CISCO SYSTEMS INC		46,76	-
COHERENT CORP		44,04	
CORNING INC		60,82	
CRANE NXT CO		30,27	
DEERE & CO		27,54	
EXXON MOBIL CORP		24,20	
GENERAC HOLDINGS INC		37,21	
GENERAL MOTORS CO		37,28	
INTERNATIONAL BUSINESS MACHINE CO.	RP	38,47	
NEWMONT CORP		33,31	
NINTENDO LTD ADR		23,92	
ORACLE CORPORATION		44,99	
ORIEN S A		38,52	
		41,34	
PARKER-HANNIFIN CORP		49,85	
POPULAR INC			
QUALCOMM INC		32,26	
SIMON PROPERTY GROUP REIT		40,46	
SONY CORP ADR NEW		50,25	
TEREX CORPORATION NEW		33,74	
US BANCORP NEW		39,22	
BWX TECHNOLOGIES CO		25,62	
HEWLETT PACKARD ENTERPRISE CO		20,28	
KIMBERLY-CLARK CORP		20,96	
MATCH GROUP INC		23,87	
NUTRIEN LTD		21,92	
TE CONNECTIVITY PLC		22,16	0. 22,160.
FIDELITY FUNDS FIDELITY TREASURY INSTITUTIONAL CLASS	PORT	60,00	0. 60,000.
TOTAL TO FORM 990-PF, PART II, LI	NE 10B	1,183,51	5. 1,183,515.
101112 10 101111 930 11, 111111 11, 12	102		
FORM 990-PF	OTHER ASSETS		STATEMENT 7
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	
ACCRUED INTEREST & DIVIDENDS			
RECEIVABLE	2,738.		0. 0.
TO FORM 990-PF, PART II, LINE 15	2,738.		0. 0.
TO FORM 950 IF, TAKE II, DINE IS			

FORM 990-PF PART VII - LIST TRUSTEES AND	OF OFFICERS, DIR FOUNDATION MANAG		STAT	EMENT 8
NAME AND ADDRESS	TITLE AND AVRG HRS/WK			EXPENSE
	PRESIDENT			
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	2.00	0.	0.	0.
LARRY RYAN				
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	2.00	0.	0.	0.
ROSEMARY NIESEN		URER		
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	2.00	0.	0.	0.
ALAN ZDON				
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	1.00	0.	0.	0.
JOE BAYER	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	1.00	0.	0.	0.
JOHN WEISS				
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	1.00	0.	0.	0.
	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	1.00	0.	0.	0.
BARBARA HOPEWELL	DIRECTOR			
20 W 12TH ST, STATE VETERANS BLDG, #300A ST. PAUL, MN 55155	1.00	0.	0.	0.

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

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION PART XIV, LINES 2A THROUGH 2D

STATEMENT 9

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