

**Application for Recognition of Exemption  
 Under Section 501(c)(3) of the Internal Revenue Code**  
 For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056  
 Expires 3-31-89  
 To be filed in the key for the area in which organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so the applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

**Part I Identification**

1 Full name of organization <b>Minnesota Mutual Foundation</b>		2 Employer identification number (If none, see instructions) <b>None</b>	
3a Address (number and street) <b>400 North Robert Street</b>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k)	
3b City or town, state, and ZIP code <b>St. Paul, MN 55101</b>		4 Name and telephone number of person to be contacted <b>John E. Harris (612) 371-5323</b>	
5 Month the annual accounting period ends <b>December</b>	6 Date incorporated or formed	7 Activity codes <b>602</b>	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.			

**Part II Type of Entity and Organizational Document (see instructions)**

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

- Corporation—Articles of incorporation and bylaws.  Trust—Trust indenture.  Other—Constitution or articles of association and bylaws.

**Part III Activities and Operational Information**

1 What are or will be the organization's sources of financial support? List in order of size.

1. Investment Income
2. Contributions from Minnesota Mutual Life Insurance Company

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

None

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including accompanying statements, and to the best of my knowledge it is true, correct, and complete.

(Signature)

(Title or authority of signer)

(Date)

**Part III** Activities and Operational Information (Continued)

- 3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

The Foundation will be a private non-operating foundation. It will make gifts, grants and contributions to other organizations (not related to the Foundation) for exempt purposes described in Section 501(c)(3) of the Internal Revenue Code. It is anticipated that all of the Foundation's grantees will be organizations that are exempt from tax under Section 501(c)(3) of the Code and described in Sections 509(a)(1), (2) or (3) of the Code.

## 4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Joseph R. Bird, Director 400 North Robert Street St. Paul, Minnesota 55101	None
Coleman Bloomfield, Director 400 North Robert Street St. Paul, Minnesota 55101	None
Keith M. Campbell, Director 400 North Robert Street St. Paul, Minnesota 55101	None

**Part III** Activities and Operational Information (Continued)

**4 c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," name those persons and explain the basis of their selection or appointment.

**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.)  Yes  No  
If "Yes," explain.

Some or all of the directors of the Foundation will be directors or officers of Minnesota Mutual Life Insurance Company, a substantial contributor to the Foundation.

**e** Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization?  Yes  No  
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

**5** Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," explain.

The Foundation has interlocking directorates with Minnesota Mutual Life Insurance Company.

**6** Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

**7 a** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.

None

**b** To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? The Foundation anticipates that a substantial portion of the contributions it receives will be held as an endowment fund

**8** Will any of the organization's facilities be managed by another organization or individual under a contractual agreement?  Yes  No  
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

**Part III** Activities and Operational Information (Continued)

9 a Have the recipients been required or will they be required to pay for the organization's benefits, services, or products?  Yes  No  
If "Yes," explain and show how the charges are determined.

b Does or will the organization limit its benefits, services, or products to specific classes of individuals?  Yes  No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization?  Yes  No  
If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c Are benefits, services, or products limited to members?  Yes  No  
If "No," explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns?  Yes  No  
If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees?  Yes  No

13 a Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.)  Yes  No

b If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.

c If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief?  Yes  No

d If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.

e If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)?  Yes  No

**Part IV** Statement as to Private Foundation Status (see instructions)

1 Is the organization a private foundation?  Yes  No

2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here  and complete Part VII.

3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:

a Definitive ruling under section 509(a)(1), (2), (3), or (4)  Complete Part VI.

b Advance ruling under  sections 509(a)(1) and 170(b)(1)(A)(vi) or  section 509(a)(2)—see instructions.

(Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

**Part V Financial Data**

Statement of Support, Revenue, and Expenses for the period beginning date of incorporation 19 .....  
 ending date of application ..... 19 .....

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	
	2	Gross dues and assessments of members	2	
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		
	b	Minus cost of sales	3c	
	4 a	Gross amounts from unrelated business activities (attach schedule)		
	b	Minus cost of sales	4c	
	5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	b	Minus cost or other basis and sales expenses of assets sold	5c	
6	Investment income (see instructions)	6		
7	Other revenue (attach schedule)	7		
8	<b>Total support and revenue</b>	8	- 0 -	
Expenses	9	Fundraising expenses	9	
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	
	16	Depreciation and depletion	16	
	17	Other (attach schedule)	17	
	18	<b>Total expenses</b>	18	
	19	<b>Excess of support and revenue over expenses (line 8 minus line 18)</b>	19	- 0 -

**Balance Sheet**

(at the end of the period shown above)

<b>Assets</b>			
20	Cash: a Interest bearing accounts	20a	
	b Other	20b	
21	Accounts receivable, net	21	
22	Inventories	22	
23	Bonds and notes (attach schedule)	23	
24	Corporate stocks (attach schedule)	24	
25	Mortgage loans (attach schedule)	25	
26	Other investments (attach schedule)	26	
27	Depreciable and depletable assets (attach schedule)	27	
28	Land	28	
29	Other assets (attach schedule)	29	
30	<b>Total assets</b>	30	- 0 -
<b>Liabilities</b>			
31	Accounts payable	31	
32	Contributions, gifts, grants, etc., payable	32	
33	Mortgages and notes payable (attach schedule)	33	
34	Other liabilities (attach schedule)	34	
35	<b>Total liabilities</b>	35	- 0 -
<b>Fund Balances or Net Worth</b>			
36	<b>Total fund balances or net worth</b>	36	- 0 -
37	<b>Total liabilities and fund balances or net worth (line 35 plus line 36)</b>	37	- 0 -

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation

**Part VI Non-Private Foundation Status (Definitive ruling only)**

**A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)**

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Com- te
1	a church or a convention or association of churches	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university that is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VI.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VI.—B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VI.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VI.—C

**B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)**

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19 .....	(b) 19 .....	(c) 19 .....	(d) 19 .....	
1 Gifts, grants, and contributions received					
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513					
4 Gross investment income (see instructions for definition)					
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or spent on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8					
10 Line 9 minus line 3					
11 Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3290 DFN 22-2  
CHICAGO, IL 60690

Date: DEC 16 1988

MINNESOTA MUTUAL FOUNDATION  
C/O JOHN E HARRIS  
2200 NORWEST CENTER  
MINNEAPOLIS, MN 55402-3901

Employer Identification Number:  
36-3608619  
Contact Person:  
MS. D. GADBOIS  
Contact Telephone Number:  
(312) 886-1278  
Accounting Period Ending:  
December 31  
Caveat Applies:  
Yes

Dear Applicant

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter, we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for each return filed late, unless there is reasonable cause for the delay.

Letter 1076(DO/CG)

MINNESOTA MUTUAL FOUNDATION

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and private foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director

MINNESOTA MUTUAL FOUNDATION

Any funds you distribute to individuals must be made on a true charitable basis in furtherance of the purposes for which you are organized. Therefore, you should maintain adequate records and case histories so that any or all grant distributions can be substantiated upon request by the Internal Revenue Service.