

Form **1023**
(Rev. September 1990)
Department of the Treasury
Internal Revenue Service

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

If exempt status is
approved, this application
will be open for public
inspection.

Read the instructions for each Part carefully.
A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Part I Identification of Applicant

1a Full name of organization (as shown in organizing document)

Bemidji Area Council of Nonprofits, Inc.

1b c/o Name (if applicable)

2 Employer identification number
(If none, see instructions.)

None 41-1782146

1c Address (number, street, and room or suite no.)

P.O. Box 579

1d City or town, state, and ZIP code

Bemidji, MN 56601

**RECEIVED
WITH REMITTANCE**

MAY 04 1994

E.O. Determination Unit

Chicago District

5 Date incorporated or formed
1-22-93

6 Activity codes (See instructions.)
279 603 569

3 Name and telephone number of person to be
contacted if additional information is needed

Karen Janov

(218) 751-6346

4 Month the annual accounting period ends

December

7 Check here if applying under section:

a ☐ 501(e) b ☐ 501(f) c ☐ 501(k)

8 Did the organization previously apply for recognition of exemption under this Code section or under any other
section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

9 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

10 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO
THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by
the appropriate State official; also include a copy of your bylaws.
- b ☐ Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see
instructions) or other evidence the organization was formed by adoption of the document by more than one
person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

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

Please
Sign
Here

Karen Janov
(Signature)

BACN Chair

(Title or authority of signer)

June 3 1994
(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Bemidji Area Council of Nonprofits is an organization comprised of agencies that provide direct human services to meet the needs of community members. BACN strives to improve coordination among the agencies in an effort to provide more efficient, cost-effective services to clients. Activities which BACN members participate in on an ongoing basis are as follows:

supporting agency directors through informal and formal networking, sharing informational handouts/forms for potential use by other BACN members, utilizing the expertise of the BACN agency staff members for inservice education, networking with other area agencies to co-sponsor community education offerings, exploring service integration/merger of member organizations, linking with the Minnesota Council of Nonprofits and its attempt to address rural needs, and implementation of various cooperative efforts to deliver services.

In addition, activities which the organization plans to implement in the near future include:

assisting other local organizations in hosting a major conference on the topic of collaboration; and hiring an executive director and administrative assistant to facilitate further collaborative efforts among current members and to promote cooperative efforts among the public sector and other human service agencies.

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

- 1) Grants
- 2) Membership Dues
- 3) Funds generated from BACN-sponsored workshops
- 4) Fundraising

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

BACN currently has two committees in fund-generation activities: the grantwriting committee and training/fundraising committee. In addition, the plan is to have the Executive Director actively involved in fund-raising efforts.

Part II Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual Compensation
Chair--Karen Janov, P.O. Box 563, Bemidji, MN 56601	
Vice-chair--Jean Christensen; 403 NW 4th St., Suite 206, Bemidji, MN 56601	
Secretary--Lynne Holt; 403 NW 4th St. Suite 240, Bemidji, MN 56601	--0--
Treasurer--Lucille Moe; P.O. Box 579, Bemidji, MN 56601	

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.

5 Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No

If either of these questions is answered "Yes," explain.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☐ Yes ☒ No

If "Yes," explain fully and identify the other organizations involved.

7 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.

Part II Activities and Operational Information (Continued)

- 8 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. If "None," indicate "N/A."

N/A

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement?

☐ Yes ☒ No

- b Is the organization a party to any leases?

☐ Yes ☒ No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 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.

Members must be non-profit organizations which provide direct human services. Membership dues are currently \$125 per year.

- 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.

A membership committee meets periodically to develop strategies to attract new members. Brochures and other informational material describing BACN are sent to potential members, along with an invitation to attend monthly business meetings. Publishing a newsletter and sponsoring public forums are planned for the future. Members receive minutes of the monthly business meetings as well as any handouts distributed at the meetings, including updates on grant opportunities, workshops, or current legislation. Reduced fees for BACN workshops.

- 11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them?

☐ N/A ☐ Yes ☒ No

If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

- b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals?

☐ N/A ☒ Yes ☐ No

If "Yes," explain how the recipients or beneficiaries are or will be selected.

Benefits are available to all members. However, membership is limited to nonprofit agencies which provide direct human services.

- 12 Does or will the organization attempt to influence legislation?

☐ Yes ☒ No

If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

- 13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements?

☐ Yes ☒ No

If "Yes," explain fully.

Part III Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☒ **Yes** ☐ **No**
If you answer "Yes," do not answer questions 2 through 6.
- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.
Exceptions—You are not required to file an exemption application within 15 months if the organization:
- ☐ (a) is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- ☒ (b) is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- ☐ (c) is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.
- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? ☐ **Yes** ☐ **No**
- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the instructions before completing this item.)

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, 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? ☐ **Yes** ☐ **No**

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Part III Technical Requirements (Continued)**7** Is the organization a private foundation?

- ☐ **Yes** (Answer question 8.)
- ☒ **No** (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, do you claim to be a private operating foundation?

- ☐ **Yes** (Complete Schedule E)
- ☐ **No**

After answering this question, go to Part IV.

9 If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:**THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:**

- | | |
|---|--|
| (a) <input type="checkbox"/> As a church or a convention or association of churches (CHURCHES MUST COMPLETE SCHEDULE A). | Sections 509(a)(1) and 170(b)(1)(A)(i) |
| (b) <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B). | Sections 509(a)(1) and 170(b)(1)(A)(ii) |
| (c) <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital (MUST COMPLETE SCHEDULE C). | Sections 509(a)(1) and 170(b)(1)(A)(iii) |
| (d) <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| (e) <input type="checkbox"/> As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i) (MUST COMPLETE SCHEDULE D). | Section 509(a)(3) |
| (f) <input type="checkbox"/> As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| (g) <input type="checkbox"/> As 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) |
| (h) <input type="checkbox"/> As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1) and 170(b)(1)(A)(v) |
| (i) <input checked="" type="checkbox"/> As 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) |
| (j) <input type="checkbox"/> We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification. | Sections 509(a)(1) and 170(b)(1)(A)(vi) or Section 509(a)(2) |

If you checked one of the boxes (a) through (i) in question 9, go to question 14.
 If you checked box (g) in question 9, go to questions 11 and 12.
 If you checked box (h), (i), or (j), go to question 10.

Part III Technical Requirements (Continued)

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
- ☒ Yes—Indicate whether you are requesting:
- ☒ A definitive ruling (Answer questions 11 through 14.)
- ☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
- ☐ No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

NA

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:

- a Enter 2% of line 8, column (e) of Part IV-A § 31.12
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported organization") whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☒ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." N/A
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau. N/A

- 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)
- | | Yes | No | If "Yes,"
complete
Schedule: |
|--|-----|-------------------------------------|------------------------------------|
| Is the organization a church? | | <input checked="" type="checkbox"/> | A |
| Is the organization, or any part of it, a school? | | <input checked="" type="checkbox"/> | B |
| Is the organization, or any part of it, a hospital or medical research organization? | | <input checked="" type="checkbox"/> | C |
| Is the organization a section 509(a)(3) supporting organization? | | <input checked="" type="checkbox"/> | D |
| Is the organization an operating foundation? | | <input checked="" type="checkbox"/> | E |
| Is the organization, or any part of it, a home for the aged or handicapped? | | <input checked="" type="checkbox"/> | F |
| Is the organization, or any part of it, a child care organization? | | <input checked="" type="checkbox"/> | G |
| Does the organization provide or administer any scholarship benefits, student aid, etc.? | | <input checked="" type="checkbox"/> | H |
| Has the organization taken over, or will it take over, the facilities of a "for profit" institution? | | <input checked="" type="checkbox"/> | I |

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A.—Statement of Revenue and Expenses

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 1-1-93 to 12-31-93	(b) 19	(c) 19	(d) 19	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions) . . .	0				
2 Membership fees received . . .	1,500				
3 Gross investment income (see instructions for definition) . . .	56				
4 Net income from organization's unrelated business activities not included on line 3	-				
5 Tax revenues levied for and either paid to or spent on behalf of the organization	-				
6 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)	-				
7 Other income (not including gain or loss from sale of capital assets) (attach schedule) . . .	-				
8 Total (add lines 1 through 7) . . .	1,556				
9 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	427				
10 Total (add lines 8 and 9) . . .	1,983				
11 Gain or loss from sale of capital assets (attach schedule) . . .	-				
12 Unusual grants	-				
13 Total revenue (add lines 10 through 12)	1,983				
Expenses					
14 Fundraising expenses	-				
15 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . .	-				
16 Disbursements to or for benefit of members (attach schedule) . . .	3,977				
17 Compensation of officers, directors, and trustees (attach schedule)	-				
18 Other salaries and wages	-				
19 Interest	-				
20 Occupancy (rent, utilities, etc.) . . .	-				
21 Depreciation and depletion	-				
22 Other (attach schedule)	-				
23 Total expenses (add lines 14 through 22)	3,977				
24 Excess of revenue over expenses (line 13 minus line 23)	-1,097				

Part IV Financial Data (Continued)

B.—Balance Sheet (at the end of the period shown)		Current tax year Date 1992
Assets		
1 Cash	1	2,510
2 Accounts receivable, net	2	1,556
3 Inventories	3	0
4 Bonds and notes receivable (attach schedule)	4	0
5 Corporate stocks (attach schedule)	5	0
6 Mortgage loans (attach schedule)	6	0
7 Other investments (attach schedule)	7	0
8 Depreciable and depletable assets (attach schedule)	8	0
9 Land	9	0
10 Other assets (attach schedule)	10	0
11 Total assets (add lines 1 through 10)	11	4,066
Liabilities		
12 Accounts payable	12	3,977
13 Contributions, gifts, grants, etc., payable	13	0
14 Mortgages and notes payable (attach schedule)	14	0
15 Other liabilities (attach schedule)	15	0
16 Total liabilities (add lines 12 through 15)	16	3,977
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	2,510
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18	6,487
If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation <input type="checkbox"/>		

Bemidji Area Council of Nonprofits
Organizational Budget
January, 1994-December 31, 1994

Income:

Emma B Howe Memorial Foundation (for expenses May 1994-March 1995)	\$36,800
Membership dues	1,250
Interest	300
Workshop/Conference Registration	<u>1,375</u>
TOTAL	\$39,725

Expenses:

Professional consultant fees	\$ 1,000
Conference expenses	500
Office expenses (rent, phone, utilities)	2,100
Supplies and equipment	2,600
Postage	475
Travel	700
Training	1,000
Meeting stipends (per diem)	2,950
Personnel	13,875
Other (IRS 501 (c) (3) user fee, membership dues, subscriptions)	<u>300</u>
TOTAL	\$25,500

Bemidji Area Council of Nonprofits

**Attachment for Form 1023
Schedule for Part IV, # 22**

Expenses for "other"
(Consultants fees paid for coordination of the organization)

EXPENSE	AMOUNT
Consultants fees for facilitating meetings and activities of the organization	\$3,086.65
Attorney fees for developing By-laws and Articles of Incorporation	\$890.28
TOTAL	\$3,976.93

1705307376002

Form 8734 (Page 1 of 2)		Support Schedule For Advance Ruling Period						
Name of Organization and Address		Employer Identification Number						
BEMIDJI AREA COUNCIL OF NONPROFIT INC C/O DENNIS MONTGOMERY PO BOX 511 BEMIDJI MN 56619-0511		41-1782146						
[] Check here if address change and indicate new address		DLN:						
For information on completing this support schedule, please see the instructions for Part IV of Schedule A (Form 990), Organization Exempt under 501(c)(3)		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1995	1996	1997	1998	1999	2000	2001		
56455	142717	135200						334372
1. Gifts, grants and contributions received. (Do not include unusual grants. See line 14)								6000
2. Membership fees received	1875	1750	2375					7050
3. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	888	3284	2878					
4. Gross income from interest, dividends, amounts received from annuities, royalties, and other income (less section 511 taxes) from business acquired by the organization after June 30, 1975	465	1629	1481					3575
5. Net income from unrelated business activities not included in line 4								
6. Tax revenues levied for your benefit and either paid to you or expended on your behalf								
7. The value of services of facilities furnished to you by a governmental unit without charge. Do not include the value of services generally furnished to the public without charge								
8. Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets								
9. Total of lines 1 through 8	59683	149380	141934					350997
10. Line 9 minus line 3	58795	146096	139056					343947
11. Enter 1% of line 9	597	1494	1419					3510
12. Organizations described in section 170(b)(1)(A)(ii)								
a. Enter 2% of amount in column g, line 10								
b. Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for all years exceeded the amount shown in 12a. Enter the EIN for all organizations listed.								

*Beginning with the date of formation unless otherwise specified in the examination letter.

Car No. 100108

(Continued on next page) December 1, 1997/

41-1782146

BEMIDJI AREA COUNCIL OF NONPROFIT

13. Organizations described in section 501(c)(2):

a. Attach a list, from amounts shown on lines 1, 2, and 3 showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
39171	12850	31021			

b. Attach a list showing, for each year, the name and amount included in line 3 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of the amount on line 11 for the year or \$5,000. Include organizations as well as individuals. Enter the sum of these excess amounts for each year:

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6

14. If you received any unusual grants during your advance ruling period, attach a list for each year showing the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these in line 1 above.

15. List current officers, titles, addresses and telephone numbers.

Current Officer Name (please print or type)	Title	Street Address	City	State Code	Zip Code	Telephone Number
April Maddox	Chair	2508 Washington Ave	Bemidji	MN	56601	218-751-1324
Cindy Anderson	Vice chair	1101 Beltrami Ave	Bemidji	MN	56601	218-751-6344
Karleen Kos	Secretary	1741 15th St NW	Bemidji	MN	56601	218-751-6553
Judy Selby	Treasurer	1403 Bemidji Ave NW	Bemidji	MN	56601	218-751-8713

Attach sheet if more space is needed

16. () Check block if any of your funds are received from gaming (bingo, pulltabs, Las Vegas Nights, Monte Carlo refills, etc.) activities.

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

Dennis Montgomery *Dennis Montgomery* Executive Director 3/5/98 (Date)
 Type or Print Name Signature (Title or Authority of Signer) Telephone No.

Note: We cannot accept N/A as a response. If the correct response is -0- or -none-, please state -0- or -none-.

Be sure to enclose financial data for each of the five years in your advance ruling period. If you did not receive any support for any given year, please be sure to show financial data for that year by indicating -0- or -none-.

Bemidji Area Council of Nonprofits List of Contributors of over \$5000

	1995	1996	1997	Total
Emma B Howe Memorial Fund Minneapolis Foundation MPLS, MN 55402	22276.	39571	10000	71847
Northwest Minnesota Initiative Fund Bemidji, MN 56601	14900	24325	13313	46873
Minnesota Child Abuse Prevention Committee St Paul, MN 55101		6958	5711	12669
Total	39171	72850	31021	131389

SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

I, Joan Anderson Grove, Secretary of State of Minnesota, do certify that: Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

This corporation is now legally organized under the laws of Minnesota.

Corporate Name: BEMIDJI AREA COUNCIL OF NONPROFITS, INC.

Corporate Charter Number: 11-19

Chapter Formed Under: 317A

This certificate has been issued on 09/11/1992.



Joan Anderson Grove
Secretary of State.



INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-9290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: FEB 23 1995

BENIDJI AREA COUNCIL OF NONPROFITS
INC
PO BOX 879
BENIDJI, MN 56401

Employer Identification Number:
41-1782146
Case Number:
364141035
Contact Person:
L. HALL
Contact Telephone Number:
(812) 884-6532
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

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).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

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Letter sent

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