

Return of Organization Exempt from Income Tax

1999

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is Open to Public Inspection

A For the 1999 calendar year, Or tax year period beginning , 1999, and ending

B Check if:

- Change of address
Initial return
Final return
Amended return (required also for state reporting)

Please use IRS label or print or type. See specific instructions.

C Name of organization: Minnesota Ground Water Association
Number & street (or P.O. box if mail is not delivered to street addr) Room/suite: 4779 126th Street North
City, Town or Country State ZIP + 4: White Bear Lake MN 55110-5910

D Employer Identification Number: 41-1434403
E Telephone number: (651) 276-8208
F Check if exemption application is pending

G Type of organization: [X] Exempt under section 501(c) 6 (insert number) or [ ] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts Must attach a completed Schedule A (Form 990).

H (a) Is this a group return filed for affiliates? [ ] Yes [X] No
(b) If 'Yes,' enter the number of affiliates for which this return is filed
(c) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No
I If either box in H is checked 'Yes,' enter four-digit group exemption number (GEN)
J Accounting method: [ ] Cash [X] Accrual [ ] Other (specify)

K Check here [ ] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less: direct expenses; 9c Net income; 10a Gross sales of inventory; 10b Less: cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

**Part I Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 930. non-cash \$ 0.)	930.	930		
23	Specific assistance to individuals (attach sch)				
24	Benefits paid to or for members (attach sch)				
25	Compensation of officers, directors, etc	0.			
26	Other salaries and wages	4,490.	2,090.	2,400.	
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	1,200.		1,200.	
32	Legal fees				
33	Supplies	552.	344.	208.	
34	Telephone	616.	514.	102.	
35	Postage and shipping	2,566.	2,408.	158.	
36	Occupancy	1,112.	1,112.		
37	Equipment rental and maintenance				
38	Printing and publications	1,452.	1,280.	172.	
39	Travel	89.	89.		
40	Conferences, conventions, and meetings	7,560.	7,146.	414.	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses (itemize): a				
	b 5000 Programs:5300 Field Trip:5399 Profit Sp	593.	593.		
	c 4000 Admin:4100 Fin. Admin.:4199 Bank Fees	246.		246.	
	d				
	e				
44	<b>Total functional expenses</b> (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	21,406.	16,506.	4,900.	

**Reporting of Joint Costs** - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to program services \$ \_\_\_\_\_; (iii) the amount allocated to management and general \$ \_\_\_\_\_; and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part II Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <u>Ground Water Education</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>Ground water education programs to foster understanding among the public and inform people in many different professions</u> (Grants and allocations \$ 0.)	15,576.
b <u>Publications: Newsletter of the MGWA and the environmental directory (recorded on 990T)</u> (Grants and allocations \$ 0.)	0.
c <u>Field Trip and Field Camp Support paid to educational institutions</u> (Grants and allocations \$ 930.)	930.
d _____ (Grants and allocations \$ _____)	
e <u>Other program services</u> (Grants and allocations \$ _____)	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), program services)	16,506.

**Part IV Balance Sheets** (See instructions)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
<b>ASSETS</b>	45 Cash – non-interest-bearing .....	9,709.	45	12,448.
	46 Savings and temporary cash investments .....	10,067.	46	10,391.
	47a Accounts receivable .....	47a 20.		
	b Less: allowance for doubtful accounts .....	47b	791.	47c 20.
	48a Pledges receivable .....	48a		
	b Less: allowance for doubtful accounts .....	48b		48c
	49 Grants receivable .....			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) .....			50
	51a Other notes & loans receivable (attach schedule) ..	51a		
	b Less: allowance for doubtful accounts .....	51b		51c
	52 Inventories for sale or use .....		628.	52 628.
	53 Prepaid expenses and deferred charges .....			53
	54 Investments – securities (attach schedule) .....			54
	55a Investments – land, buildings, & equipment: basis ..	55a		
	b Less: accumulated depreciation (attach schedule) .....	55b		55c
	56 Investments – other (attach schedule) .....			56
57a Land, buildings, and equipment: basis .....	57a			
b Less: accumulated depreciation (attach schedule) .....	57b		57c	
58 Other assets (describe ► See Line 58 Stmt ..)			58 -3,240.	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) .....		21,195.	59 20,247.	
<b>LIABILITIES</b>	60 Accounts payable and accrued expenses .....	4,537.	60	2,476.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) ...		63	
	64a Tax-exempt bond liabilities (attach schedule) .....		64a	
	b Mortgages and other notes payable (attach schedule) .....		64b	
	65 Other liabilities (describe ► See Line 65 Stmt ..)		65	1.
66 <b>Total liabilities</b> (add lines 60 through 65) .....		4,537.	66 2,477.	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....		67	
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....		69	
	<b>Organizations that do not follow SFAS 117, check here</b> ► <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....	15,024.	71	15,307.
	72 Retained earnings, endowment, accumulated income, or other funds .....	1,634.	72	2,463.
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) .....	16,658.	73	17,770.	
74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73) .....	21,195.	74	20,247.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions.)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	31,243.
<b>b</b>	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments ... \$		
(2)	Donated services and use of facilities ... \$		
(3)	Recoveries of prior year grants ... \$		
(4)	Other (specify): 990T Income		
	----- \$ 3,023.		
	Add amounts on lines (1) through (4)	<b>b</b>	3,023.
<b>c</b>	Line a minus line b	<b>c</b>	28,220.
<b>d</b>	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 ... \$		
(2)	Other (specify):		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	28,220.

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	30,414.
<b>b</b>	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities ... \$		
(2)	Prior year adjustments reported on line 20, Form 990 ... \$		
(3)	Losses reported on line 20, Form 990 ... \$		
(4)	Other (specify): 990T Expenses		
	----- \$ 9,008.		
	Add amounts on lines (1) through (4)	<b>b</b>	9,008.
<b>c</b>	Line a minus line b	<b>c</b>	21,406.
<b>d</b>	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 ... \$		
(2)	Other (specify):		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	21,406.

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Paula Berger 1447 Jefferson St. Paul	Past-Pres. 3	0.	0.	0.
James Piegat 5421 Zumbra, Excelsior	President 3	0.	0.	0.
Jan Falteisek 2334 Dorland Pl St. Paul	Secretary 2	0.	0.	0.
Lee Trotta 2278 Lois Dr Moundsvew	Treasurer 2	0.	0.	0.
Tom Clark 3572 Golfview Dr St. Paul	Editor 10	0.	0.	0.
James Lundy 1405 Arona St. Paul	Pres-Elect 5	0.	0.	0.
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-----				
-----				
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If 'Yes,' attach schedule - see instructions.

Part VI Other Information (See specific instructions.)

76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity... 77 Were any changes made in the organizing or governing documents but not reported to the IRS? ... 78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? ... 78b If 'Yes,' has it filed a tax return on Form 990-T for this year? ... 79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement ... 80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? ... 80b If 'Yes,' enter the name of the organization ... and check whether it is [ ] exempt or [ ] nonexempt. ... 81a Enter the amount of political expenditures, direct or indirect, as described in the instructions [ 81 a ] 0. ... 81b Did the organization file Form 1120-POL for this year? ... 82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? ... 82b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) [ 82 b ] ... 83a Did the organization comply with the public inspection requirements for returns and exemption applications? ... 83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? ... 84a Did the organization solicit any contributions or gifts that were not tax deductible? ... 84b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? ... 85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? ... 85a ... 85b Did the organization make only in-house lobbying expenditures of \$2,000 or less? ... 85b ... If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year. ... 85c Dues, assessments, and similar amounts from members ... 85d Section 162(e) lobbying and political expenditures ... 85e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices ... 85f Taxable amount of lobbying and political expenditures (line 85d less 85e) ... 85g Does the organization elect to pay the Section 6033(e) tax on the amount in 85f? ... 85h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? ... 86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 ... 86a ... 86b Gross receipts, included on line 12, for public use of club facilities ... 86b ... 87 501(c)(12) organizations. Enter: a Gross income from members or shareholders ... 87a ... 87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) ... 87b ... 88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX ... 88 ... 89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 [ ] ; Section 4912 [ ] ; Section 4955 [ ] ... 89a ... 89b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction ... 89b ... 89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 ... 89c ... 89d Enter: Amount of tax on line 89c, above, reimbursed by the organization ... 89d ... 90a List the states with which a copy of this return is filed [ Minnesota ] ... 90a ... 90b Number of employees employed in the pay period that includes March 12, 1999 (see instructions) [ 90 b ] 0 ... 90b ... 91 The books are in care of [ Jeanette Leete ] Telephone number [ (651) 276-8208 ] ... 91 ... Located at [ 4779 126th Street North WBL ] MN ZIP + 4 [ 55110-5910 ] ... 91 ... 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here [ ] and enter the amount of tax-exempt interest received or accrued during the tax year [ 92 ] ... 92

**Part VII Analysis of Income-Producing Activities** (See instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a 3500 Prog. Fees:3510 Spring Conferen					4,551.
b 3500 Prog. Fees:3520 Fall Conference					5,505.
c 3500 Prog. Fees:3530 Field Trip Fees					7,378.
d 3700 Other:3705 VISA					29.
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					9,769.
95 Interest on savings & temporary cash invmnts			14	332.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	453220				
103 Other revenue: a					
b Newsletter 990T	541860				
c Directory 990T	541860				
d					
e					
104 Subtotal (add columns (B), (D), and (E))				332.	27,232.
105 Total (add line 104, columns (B), (D), and (E))					27,564.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Spring Conference informed policy makers, the public, consultants, attorney's, insurance professionals about new State Leadership possibilities and risks.
93b	Fall Conference brought together government, industry and academic geohydrologists to discuss new technologies in geophysical investigations
93c	The annual training field trip took a busful of students, academics, researchers and other interested people on a tour of important field sites relevant to a more thorough understanding of ground water on the North Shore.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets	N/A
	%				
	%				
	%				
	%				

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See instructions.)

Signature of Officer: James R. Lundy Date: 1/4/3/00 Type or Print Name and Title: JAMES R. LUNDY PRESIDENT

**Preparer's Use Only**

Preparer's Signature: Geomet St. Beets Date: 03/29/00 Check if self-employed:  Preparer's SSN or PTIN: \_\_\_\_\_

Firm's Name (or yours if self-employed) and Address: Watershed Research, Inc.  
4779 126th Street N  
White Bear Lake MN EIN: 41-1571648  
 ZIP +4: 55110-5910

For calendar year 1999 or other tax year beginning **and ending**

<b>A</b> <input type="checkbox"/> Check box if address changed <b>B</b> Exempt under Section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Please Print or Type	Name of Organization <b>Minnesota Ground Water Association</b> Number, Street, and Room or Suite Number (If a P.O. box, see instructions.) <b>4779 126th Street North</b> City or Town State ZIP Code <b>White Bear Lake MN 55110-5910</b>	<b>D</b> Employer Identification Number (Employees' trust, see instructions for Block D.) <b>41-1434403</b> <b>E</b> NEW Unrelated Business Activity Codes (See instructions for Block E.) <b>541800</b>
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**C** Book Value of All Assets at End of Year **20,247.**

**F** Group exemption number (see instructions for Block F) . . . ▶

**G** Check organization type . . . . ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Describe the organization's primary unrelated business activity.  
 ▶ **Advertising in Newsletter**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes,  No  
 If 'Yes,' enter the name and identifying number of the parent corporation . . . ▶

**J** The books are in care of ▶ **Jeanette H. Leete** Telephone number ▶ **(651) 426-3316**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales . . . . . <b>184.</b>			
<b>b</b> Less returns and allowances . . . . . <b>c</b> Balance ▶	<b>1c</b> <b>184.</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .	<b>2</b> <b>3.</b>		
<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b> <b>181.</b>		<b>181.</b>
<b>4a</b> Capital gain net income (attach Schedule D) . . . . .	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 18) (attach Form 4797) . . . . .	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts . . . . .	<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement) . . . . .	<b>5</b>		
<b>6</b> Rent income (Schedule C) . . . . .	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (see instructions) . . . . .	<b>8</b>		
<b>9</b> Investment income of a Section 501(c)(7), (9), or (17) organization (Sch G) . . . . .	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .	<b>10</b>		
<b>11</b> Advertising income (Schedule J) . . . . .	<b>11</b> <b>2,188.</b>	<b>2,199.</b>	<b>-11.</b>
<b>12</b> Other income (see instructions — attach schedule) . . . . .	<b>12</b>		
<b>13 Total</b> (combine lines 3 through 12) . . . . .	<b>13</b> <b>2,369.</b>	<b>2,199.</b>	<b>170.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>	
<b>15</b> Salaries and wages . . . . .	<b>15</b>	
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>	
<b>17</b> Bad debts . . . . .	<b>17</b>	
<b>18</b> Interest (attach schedule) . . . . .	<b>18</b>	
<b>19</b> Taxes and licenses . . . . .	<b>19</b>	
<b>20</b> Charitable contributions (see instructions for limitation rules) . . . . .	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562) . . . . .	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion . . . . .	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans . . . . .	<b>24</b>	
<b>25</b> Employee benefit programs . . . . .	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I) . . . . .	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J) . . . . .	<b>27</b>	
<b>28</b> Other deductions (attach schedule) . . . . .	<b>28</b>	
<b>29 Total deductions</b> (add lines 14 through 28) . . . . .	<b>29</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13) . . . . .	<b>30</b>	<b>170.</b>
<b>31</b> Net operating loss deduction . . . . .	<b>31</b>	
<b>32</b> Unrelated business taxable income before specific deduction (subtract line 31 from line 30) . . . . .	<b>32</b>	<b>170.</b>
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) . . . . .	<b>33</b>	<b>1,000.</b>
<b>34 Unrelated business taxable income</b> (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32 . . . . .	<b>34</b>	<b>0.</b>

**Part III Tax Computation**

**35 Organizations Taxable as Corporations** (see instructions for tax computation)  
 Controlled group members (Sections 1561 and 1563) – check here  . See instructions and:  
**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_  
**b** Enter organization's share of: (1) additional 5% tax (not more than \$11,750) ..... \$ \_\_\_\_\_  
 (2) additional 3% tax (not more than \$100,000) ..... \$ \_\_\_\_\_  
**c** Income tax on the amount on line 34 ..... **35c** 0.

**36 Trusts Taxable at Trust Rates** (see instructions for tax computation) Income tax on the amount  
 on line 34 from:  Tax rate schedule or  Schedule D (Form 1041) ..... **36**

**37 Proxy tax** (see instructions) ..... **37**

**38 Total** (add line 37 to line 35c or 36, whichever applies) ..... **38** 0.

**Part IV Tax and Payments**

**39a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ..... **39a**

**b** Other credits (see instructions) ..... **39b**

**c** General business credit – Check if from:  
 Form 3800 or  Form (specify) ▶ ..... **39c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) ..... **39d**

**e Total credits** (add lines 39a through 39d) ..... **39e**

**40** Subtract line 39e from line 38 ..... **40** 0.

**41** Recapture taxes. Check if from:  Form 4255  Form 8611 ..... **41**

**42** Alternative minimum tax ..... **42**

**43 Total tax** (add lines 40, 41, and 42) ..... **43** 0.

**44 Payments:** **a** 1998 overpayment credited to 1999 ..... **44a**  
**b** 1999 estimated tax payments ..... **44b**  
**c** Tax deposited with Form 7004 or Form 2758 ..... **44c**  
**d** Foreign organizations – Tax paid or withheld at source (see instructions) ..... **44d**  
**e** Backup withholding (see instructions) ..... **44e**  
**f** Other credits and payments (see instructions) ..... **44f**

**45 Total payments** (add lines 44a through 44f) ..... **45**

**46** Estimated tax penalty (see instructions). Check  if Form 2220 is attached ..... **46**

**47 Tax due** – If line 45 is less than the total of lines 43 and 46, enter amount owed ..... **47**

**48 Overpayment** – If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ..... **48** 0.

**49** Enter the amount of line 48 you want: **Credited to 2000 estimated tax** ▶ **Refunded** ▶ **49**

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

**1** At any time during the 1999 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... **Yes** **No**  
 If 'Yes,' the organization may have to file Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country here  
 ▶ \_\_\_\_\_ **X**

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ... **Yes** **No**  
 If 'Yes,' see the instructions for other forms the organization may have to file. **X**

**3** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ \_\_\_\_\_ **Yes** **No**

**Schedule A – Cost of Goods Sold** (see instructions)

Method of inventory valuation (specify) ▶

1 Inventory at beginning of year	1		5 Total – Add lines 1 through 4b	5	3.
2 Purchases	2	3.	6 Inventory at end of year	6	
3 Cost of labor	3		7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	3.
4a Additional Section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b		8 Do the rules of Section 263A (with respect to property produced or acquired for resale) apply to the organization?		<b>Yes</b> <b>No</b> <b>X</b>

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

*James R. Lundy* Signature of Officer or Fiduciary **4/2/00** Date **PRESIDENT** Title

**Paid Preparer's Use Only**

Preparer's Signature *Emmanuel St. Louis* Date **3/29/2000** Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_  
 Firm's Name (or yours, if self-employed) and Address **Watershed Research, Inc.** EIN ▶ **41-1571648**  
**4779 126th Street N** ZIP Code ▶ **55110-5910**  
**White Bear Lake MN**



**Schedule C – Rent Income (from Real Property and Personal Property Leased with Real Property)** (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total		Total
Total income (add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.)		Total deductions. Enter here and on line 6, column (B), Part I, page 1.

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on line 7, column (A), Part I, page 1	Enter here and on line 7, column (B), Part I, page 1
Total dividends-received deductions included in column 8				

**Schedule F – Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1 Name and address of controlled organization(s)	2 Gross income from controlled organization(s)	3 Deductions of controlling organization directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under section 501(a), or the amount in column (a), whichever is larger	(c) column (a) divided by column (b)
(1)					%
(2)					%
(3)					%
(4)					%
5 Nonexempt controlled organizations			6 Gross income reportable (column 2 x column 4(c) or column 5(c))	7 Allowable deductions (column 3 x column 4(c) or column 5(c))	
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is larger	(c) Column (a) divided by column (b)			
(1)		%			
(2)		%			
(3)		%			
(4)		%			
Totals			Enter here and include on line 8, column (A), Part I, page 1.	Enter here and include on line 8, column (B), Part I, page 1.	

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (See instructions.)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....	Enter here and on line 9, column (A), Part I, page 1.			Enter here and on line 9, column (B), Part I, page 1.

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (See instructions.)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Column totals</b> .....	Enter here and on line 10, column (A), Part I, page 1.	Enter here and on line 10, column (B), Part I, page 1.				Enter here and on line 26, Part II, page 1.

**Schedule J – Advertising Income** (See instructions.)

**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (column 2 minus column 3). If a gain, compute columns 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) 3300 Ads:3310 Newsletter Ads	2,143.	2,163.			5,694.	
(2) Directory Ads	45.	36.		651.	1,113.	
(3)						
(4)						
<b>Column totals</b> (carry to Part II, line (5)) .....	2,188.	2,199.	-11.			

**Part II Income from Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b> .....	2,188.	2,199.				
<b>Column totals, Part II</b> .....	Enter here and on line 11, column (A), Part I, page 1.	Enter here and on line 11, column (B), Part I, page 1.				Enter here and on line 27, Part II, page 1.

**Schedule K – Compensation of Officers, Directors, and Trustees** (See instructions.)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total</b> – Enter here and on line 14, Part II, page 1 .....			

**Tax Calculation Worksheet**

**1999**

▶ Keep for your records

Name <b>Minnesota Ground Water Association</b>	EIN <b>41-1434403</b>
---	--------------------------

**Part I -- Trusts Taxable at Trust Tax Rates**

**1999 Tax Rate Schedule**

Over —	But not over —	Enter on line 2:	Of the amount over —
\$0	\$1,750	15%	\$0
1,750	4,050	\$262.50 + 28%	1,750
4,050	6,200	906.50 + 31%	4,050
6,200	8,450	1,573.00 + 36%	6,200
8,450	— — — —	2,383.00 + 39.6%	8,450

1 Unrelated business taxable income from line 34, Form 990-T, page 1 .....	<b>1</b>	
2 Tax on line 1. Enter here and on line 36, Part III, Form 990-T, Page 2, Tax Computation .....	<b>2</b>	

**Part II -- Organizations Taxable as Corporations**

**Note:** Column (b) is used only for the calculation of the additional 3% and 5% taxes for members of a controlled group.

	(a) Filing Member/ Organization	(b) Entire Controlled Group
1 Unrelated business taxable income from line 34, page 1 Form 990-T .....		
2 Enter line 1 or the share of \$50,000 bracket, whichever is less .....	0.	
3 Subtract line 2 from line 1 .....	0.	
4 Enter line 3 or the share of \$25,000 bracket, whichever is less .....	0.	
5 Subtract line 4 from line 3 .....	0.	
6 Enter line 5 or the share of \$9,925,000 bracket, whichever is less .....	0.	
7 Subtract line 6 from line 5 .....	0.	
8 Multiply line 2 by 15% .....	0.	
9 Multiply line 4 by 25% .....	0.	
10 Multiply line 6 by 34% .....	0.	
11 Multiply line 7 by 35% .....	0.	
12 If taxable income exceeds \$100,000, enter smaller of: (a) 5% of the excess over \$100,000 or (b) share of \$11,750 .....		
13 If taxable income exceeds \$15,000,000, enter smaller of: (a) 3% of the excess over \$15,000,000 or (b) share of \$100,000 .....		
14 Add lines 8 through 13. Enter here and on line 35c, Part III, Form 990-T, Page 2, Tax Computation .....	0.	

**Calculation of Additional 5% Tax** (see line 12) (controlled groups only)

A Income taxed at 15% rate (line 2) .....		
B Tax rate difference (34% -15%) .....	<b>19%</b>	<b>19%</b>
C Tax difference (line A multiplied by line B) .....		
D Income taxed at 25% (line 4) .....		
E Tax rate difference (34% - 25%) .....	<b>9%</b>	<b>9%</b>
F Tax difference (line D multiplied by line E) .....		
G Total tax difference (line C plus line F) .....		
H Percentage of additional tax paid by the entire group (line 12(b) divided by line G(b)) .....		%
I Total additional 5% tax (line G multiplied by line H) .....		

**Calculation of Additional 3% Tax** (see line 13) (controlled groups only)

J Income taxed at 34% (lines 2 + 4 + 6) .....		
K Tax rate difference (35% - 34%) .....	<b>1%</b>	<b>1%</b>
L Tax difference (line J multiplied by line K) .....		
M Percentage of additional tax paid by the entire group (line 13(b) divided by line L(b)) .....		%
N Total additional 3% tax (line L multiplied by line M) .....		

**Part I – Identifying Information**

Employer Identification Number ..... 41-1434403

Name ..... Minnesota Ground Water Association

Address ..... 4779 126th Street North Room/Suite ..... \_\_\_\_\_

City ..... White Bear Lake State ... MN ZIP Code .... 55110-5910

Telephone Number ..... (651) 276-8208 Extension ..... \_\_\_\_\_

Fax ..... (651) 426-5449 E-Mail Address ..... Office@MGWA.org

**Part II – Type of Return**

- Check this box to prepare Form 990
- Check this box to prepare Form 990-PF
- Check this box to prepare Form 990-T only (see tax help to prepare 990-T with 990 or 990-PF)

**Part III – Type of Organization**

- |  |                              |   |
|--|------------------------------|---|
| <input checked="" type="checkbox"/> 501(c) Corporation | <u>6</u> (subsection number) | <input type="checkbox"/> 220(d) Trust       |
| <input type="checkbox"/> 501(c) Trust                  | _____ (subsection number)    | <input type="checkbox"/> 408A Trust         |
| <input type="checkbox"/> 4947(a)(1) Trust              |                              | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408 Trust                     |                              | <input type="checkbox"/> 529(a) Trust       |
| <input type="checkbox"/> 401(a) Trust                  |                              | <input type="checkbox"/> 530(a) Trust       |
| <input type="checkbox"/> Other _____                   | (describe)                   |   |

**Part IV – Tax Year Information**

- Calendar year
- Fiscal year – Ending month \_\_\_\_\_
- Short year – Beginning date \_\_\_\_\_
- Ending date \_\_\_\_\_

**Part V – 1999 Estimated Taxes Paid**

Check this box if the organization is a private foundation

Voucher number	Due Date	Form 990-T		Form 990-PF	
		Actual Date Paid	Amount Paid	Actual Date Paid	Amount Paid
1	04/15/99				
2	06/15/99				
3	09/15/99				
4	12/15/99				
Overpayment from prior year .....					
Additional Payments		Actual Date Paid	Amount Paid	Actual Date Paid	Amount Paid
1					
2					
3					
4					

**Part VI – Information for Client Letter**

Extended Due Date ..... ▶ Form 990 \_\_\_\_\_ Form 990-PF \_\_\_\_\_ Form 990-T \_\_\_\_\_

Letter Salutation ..... ▶ \_\_\_\_\_

Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

Form 990, Page 3, Part IV, Line 58

**Other Assets Statement**

<b>Line 58 - Other Assets:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Prepaid Dues		-3,240.
Total		<u>-3,240.</u>

Form 990, Page 3, Part IV, Line 65

**Other Liabilities Statement**

<b>Line 65 - Other Liabilities:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
1300 Sales Tax Payable		1.
Total		<u>1.</u>

**Supporting Statement of:**

Form 990 p 1/Line 1a

Description	Amount
3100 Contributions:3150 Recycling	202.
3100 Contributions:3160 Scholarship	455.
Total	<u>657.</u>

**Supporting Statement of:**

Form 990 p 2/Line 22(B)

Description	Amount
7000 Public Service:7100 Donations	400.
7000 Public Service:7200 Scholarships	530.
Total	<u>930.</u>

**Supporting Statement of:**

Form 990 p 2/Line 26(B)

Description	Amount
4000 Admin:4500 Dues:4551 Labor	500.
5000 Programs:5100 Spring Conf:5151 Labor	425.
5000 Programs:5200 Fall Conf:5251 Labor	500.
5000 Programs:5300 Field Trip:5351 Labor	425.
7000 Public Service:7300 Public Education:7351 Web Labor	240.
Total	<u>2,090.</u>

**Supporting Statement of:**

Form 990 p 2/Line 33(B)

Description	Amount
4000 Admin:4500 Dues:4561 Billing Supplies	78.
5000 Programs:5100 Spring Conf:5161 Supplies	64.
5000 Programs:5200 Fall Conf:5261 Supplies	84.
5000 Programs:5300 Field Trip:5361 Supplies	43.
7000 Public Service:7300 Public Education:7361 Web Supplies	75.
Total	<u>344.</u>

**Supporting Statement of:**

Form 990 p 2/Line 35(B)

Description	Amount
4000 Admin:4300 Corr.:4336 Admin Postage	3.
4000 Admin:4500 Dues:4536 Billing Postage	254.
4000 Admin:4500 Dues:4538 Mailing Service	130.
5000 Programs:5100 Spring Conf:5136 Postage	941.
5000 Programs:5100 Spring Conf:5138 Mailing Service	177.
5000 Programs:5200 Fall Conf:5236 Postage	375.
5000 Programs:5200 Fall Conf:5238 Mailing Service	58.
5000 Programs:5300 Field Trip:5336 Postage	367.
5000 Programs:5300 Field Trip:5338 Mailing Service	74.
6000 Mem Services:6300 Member Corresp.:6336 Postage	28.
7000 Public Service:7036 Postage	1.
Total	<u>2,408.</u>

**Supporting Statement of:**

Form 990 p 2/Line 35(C)

Description	Amount
4000 Admin:4036 Gen. Postage	15.
4000 Admin:4100 Fin. Admin.:4136 Postage	43.
4000 Admin:4200 PO Expen:4220 Permit Fees	100.
Total	<u>158.</u>

**Supporting Statement of:**

Form 990 p 2/Line 36(B)

Description	Amount
5000 Programs:5100 Spring Conf:5126 Facility	912.
7000 Public Service:7300 Public Education:7326 Facility	200.
Total	<u>1,112.</u>

**Supporting Statement of:**

Form 990 p 2/Line 38(B)

Description	Amount
4000 Admin:4300 Corr.:4341 Copies	152.
4000 Admin:4500 Dues:4541 Billing Printing	142.
5000 Programs:5100 Spring Conf:5141 Copies	274.

Continued

**Supporting Statement of:**

Form 990 p 2/Line 38(B)

Description	Amount
5000 Programs:5200 Fall Conf:5241 Printing	272.
5000 Programs:5300 Field Trip:5341 Printing	415.
6000 Mem Services:6300 Member Corresp.:6341 Copies	25.
Total	<u>1,280.</u>

**Supporting Statement of:**

Form 990 p 2/Line 38(C)

Description	Amount
4000 Admin:4041 Gen. Copies	126.
4000 Admin:4100 Fin. Admin.:4141 Fin Copies	46.
Total	<u>172.</u>

**Supporting Statement of:**

Form 990 p 2/Line 39(B)

Description	Amount
5000 Programs:5100 Spring Conf:5171 Mileage	53.
5000 Programs:5200 Fall Conf:5271 Mileage	36.
Total	<u>89.</u>

**Supporting Statement of:**

Form 990 p 2/Line 40(B)

Description	Amount
5000 Programs:5100 Spring Conf:5127 Refreshments	902.
5000 Programs:5100 Spring Conf:5128 Audio-Visual	78.
5000 Programs:5200 Fall Conf:5227 Refreshments	1,198.
5000 Programs:5300 Field Trip:5326 Facilities	3,085.
5000 Programs:5300 Field Trip:5327 Food	413.
5000 Programs:5300 Field Trip:5371 Transp	1,370.
5000 Programs:5400 Lectures:5427 Refreshments	100.
Total	<u>7,146.</u>



**Supporting Statement of:**

Form 990 p 3/Line 45, column (A)

Description	Amount
Checking	13,529.
1200 Undeposited Funds	-3,820.
Total	<u>9,709.</u>

**Supporting Statement of:**

Form 990 p 3/Line 45, column (B)

Description	Amount
	11,191.
1200 Undeposited Funds	1,257.
Total	<u>12,448.</u>

**Supporting Statement of:**

Form 990 p 3/Line 46, column (B)

Description	Amount
	10,309.
Prepaid Mailing Fees	82.
Total	<u>10,391.</u>

**Supporting Statement of:**

Form 990 p 3/Line 72, column (B)

Description	Amount
Retained Earnings	1,634.
Net Income	829.
Total	<u>2,463.</u>

**Supporting Statement of:**

Form 990 p 6/Line 94(E)

Description	Amount
3200 Dues:3210 Professional	9,739.
3200 Dues:3220 Student	30.
Total	<u>9,769.</u>

**Supporting Statement of:**

Form 990-T, p1/Line 1a

Description	Amount
3600 Products:3610 Guidebook	29.
3700 Other:3710 Mailing List	125.
3700 Other:3720 E-mail Ads	30.
Total	<u>184.</u>

**Supporting Statement of:**

Form 990-T, p2/Schedule A, Line 2

Description	Amount
8000 Products:8100 Products:8141 Product Copies	1.
8000 Products:8200 Mailing List:8236 Postage	2.
Total	<u>3.</u>

**Supporting Statement of:**

Form 990-T, p4/Schedule J-I, Column 6-1

Description	Amount
6000 Mem Services:6100 Newsletter:6136 Postage	899.
6000 Mem Services:6100 Newsletter:6138 Mailing Service	127.
6000 Mem Services:6100 Newsletter:6141 Printing	2,893.
6000 Mem Services:6100 Newsletter:6151 Labor	1,752.
6000 Mem Services:6100 Newsletter:6161 Supplies	23.
Total	<u>5,694.</u>

**Supporting Statement of:**

Form 990-T, p4/Schedule J-I, Column 2-2

Description	Amount
3300 Ads:3320 Directory Ads	45.
Total	<u>45.</u>

**Supporting Statement of:**

Form 990-T, p4/Schedule J-I, Column 6-2

Description	Amount
6000 Mem Services:6200 Directory:6236 Postage	189.
6000 Mem Services:6200 Directory:6241 Printing	278.
6000 Mem Services:6200 Directory:6251 Contract Labor	484.
6000 Mem Services:6200 Directory:6261 Supplies	162.
Total	<u>1,113.</u>

# 1999 Franchise Tax for Nonprofit Organizations

M-4NP

For organizations with unrelated business income

For calendar year 1999 or fiscal year beginning \_\_\_\_\_, 1999, ending (mm/dd/yyyy) \_\_\_\_\_

Print or type

Name of organization <b>Minnesota Ground Water Association</b>				Minnesota ID number <b>3511766</b>	FEIN <b>41 - 1434403</b>
Street <b>4779 126th Street North</b>				This organization files federal Form (check one box):	
City <b>White Bear Lake</b>	County <b>Washington</b>	State <b>MN</b>	Zip code <b>55110-5910</b>	<input checked="" type="checkbox"/> 990-T	<input type="checkbox"/> 990-C
				<input type="checkbox"/> 1120-H	<input type="checkbox"/> 1120-POL
<b>Check all that apply:</b>		<input type="checkbox"/> Amended return or claim for refund	<input type="checkbox"/> Filing under an extension	<input type="checkbox"/> Final return	<input checked="" type="checkbox"/> Mail forms to me next year

Figure your income and tax

1	Federal taxable income (from the taxable income line of your federal form) .....	1	0
2	Federal net operating loss deduction, if any .....	2	0
3	Add lines 1 and 2 .....	3	0
4	Charitable contributions not deducted on federal return (see instructions) .....	4	0
5	Minnesota net income (or loss) (subtract line 4 from line 3) .....	5	0
If all of your activities are conducted in Minnesota, fill in the amount from line 5 on line 6. If your activities are conducted partly outside Minnesota or you have a net operating loss on your federal return, complete Schedule A on the back and check here <input type="checkbox"/>			
6	Taxable income (if zero or less, fill in zero) .....	6	0
7	Regular tax (multiply line 6 by 9.8% [.098]) .....	7	0
8	Additional charge for underpayment of estimated tax (attach Schedule M-15NP) .....	8	0
9	Add lines 7 and 8 .....	9	0
10	Amount credited from your 1998 Form M-4NP .....	10	0
11	1999 estimated tax payments .....	11	
12	Extension payment .....	12	
13	Add lines 10, 11 and 12 .....	13	0
14	If line 9 is greater than or equal to line 13, subtract line 13 from line 9 and fill in <b>AMOUNT OWED</b> . Check <input type="checkbox"/> if paying by EFT. If not, make check payable to: MN Dept. of Revenue ..	14	0
15	If line 13 is greater than line 9, subtract line 9 from line 13 and fill in <b>OVERPAYMENT</b> .....	15	
16	Amount of line 15 to be credited to your 2000 estimated tax .....	16	
17	Amount of line 15 to be refunded .....	17	

Payments

Refund or amount due

Sign here

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized signature <i>James R. Leidy</i>	Title <b>PRESIDENT</b>	Date <b>4/2/00</b>	Daytime phone <b>(651) 296-7822</b>	<input checked="" type="checkbox"/> Authorize the MN Dept. of Revenue to discuss my return with the individual/preparer below.
E-mail address for correspondence, if desired			This e-mail address belongs to (check one box):	
			<input type="checkbox"/> Employee	<input type="checkbox"/> Paid preparer
			<input type="checkbox"/> Other:	
Paid preparer's signature <i>Janette St. Louis</i>	Minnesota ID number, SSN or PTIN <b>411571648</b>	Date <b>3/29/2000</b>	Daytime phone <b>(651) 276 8208</b>	

**Attach a copy of your complete federal return including schedules.**  
Mail to: MN Franchise Tax for Nonprofit Organizations, Mail Station 1257, St. Paul, MN 55146-1257