Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☑ Initial return
- ☑ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: **Tergar International**

Number and street (or P O box, if mail is not delivered to street address): **810 S 1st Street** Room/suite: **Suite 200**

City or town, state or country, and ZIP + 4: **Hopkins, MN, 55343**

D Employer identification number 26-4735078

E Telephone number 763-607-3528

F Group Exemption Number ▶

● *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ www.Tergar.org

J Tax-exempt status (check only one) — ☑ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	28,276.36
	2	Program service revenue including government fees and contracts			2	9,159.00
	3	Membership dues and assessments			3	
	4	Investment income			4	12.64
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a			
	b	Less: direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a	8,844.68		
	b	Less: cost of goods sold	7b	5,244.24		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	3,600.44
	8	Other revenue (describe ▶ Reimbursed Expenses)			8	739.00
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	41,787.44
Expenses	10	Grants and similar amounts paid (attach schedule)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	1,380.29
	13	Professional fees and other payments to independent contractors			13	2,000.00
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	192.95
	16	Other expenses (describe ▶ travel, phone, computer, program venue deposit, publicity)			16	17,722.06
	17	**Total expenses.** Add lines 10 through 16 ▶			17	21,295.30
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	20,492.14
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	
	20	Other changes in net assets or fund balances (attach explanation)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	20,492.14

RECEIVED
MAR 09 2010
OGDEN, UT
IRS-OSC
211

SCANNED MAR 29 2010

Part II **Balance Sheets.** If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

	(See the instructions for Part II.)	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	0	22	0
23	Land and buildings	0	23	0
24	Other assets (describe ▶)	0	24	0
25	**Total assets**	0	25	0
26	**Total liabilities** (describe ▶)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	0	27	0

09 #26

Part III **Statement of Program Service Accomplishments** (See the instructions for Part III.)

What is the organization's primary exempt purpose? **Buddhist education**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	**Planned and developed programs scheduled to take place through the Rime Foundation (EIN 16-1695608) after Tergar International merged with the Rime Foundation using the Rime Foundation's EIN and the name Tergar International.** (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

(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 & deferred compensation	(e) Expense account and other allowances
Yongey Mingyur Rinpoche **Tergar Monastery** **Sujate Bypass Road** **Bodhgaya, Bihar, India**	**President**			
Cortland Dahl **9172 Toledo Rd.** **Bloomington, MN 55437**	~~**Board Member**~~ Secretary			
Edwin Kelley **6901 W 84th St, Apt 359** **Bloomington, MN 55438**	**Treasurer**			

Part V **Other Information** (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ no			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		✓

41 List the states with which a copy of this return is filed. ▶ MN

42a The organization's books are in care of ▶ Mary MacEachen Telephone no. ▶ 651-292-0266
Located at ▶ 350 St Peter St, Unit 611, St Paul, MN ZIP + 4 ▶ 55102

			Yes	No
b	At any time during the 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)?	42b		✓
	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
	If "Yes," enter the name of the foreign country: ▶			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☑
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓	
b	If "Yes," was the related organization a section 527 organization?	49b	~~✓~~	✓

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
none				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
none		

d Total number of other independent contractors each receiving over $100,000 ▶

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

▶ Ed Kelley Date 3/3/10

Signature of officer Date

▶ Edwin Kelley . Treasurer

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no ▶	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Tergar International

Employer identification number: 26 4735078

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					28,276.36	28,276.36
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3					28,276.36	28,276.36
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						28,276.36
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4					28,276.36	28,276.36
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					12.64	12.64
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)					13,498.44	13,498.44
11 **Total support.** Add lines 7 through 10						41,787.44

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☑

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . 15 %

16a **33⅓ % support test—2009.** If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33⅓ % support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33⅓ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33⅓ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Part II, line 10: $9,159.00 program revenues; 739.00 reimbursed expenses; 3,600.44: revenue received from sale of religious and educational books, video and audio recordings, and Buddhist religious artifacts and ritualistic implements.

SCHEDULE N
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.**
▶ **Attach certified copies of any articles of dissolution, resolutions, or plans.**
▶ **Attach to Form 990 or 990-EZ.**

OMB No. 1545-0047
2009
Open to Public Inspection

Name of the organization
Tergar International

Employer identification number
26 : 4735078

Part I **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1 (a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
Cash	10/14/09	$20,492.14		16-1695608	Rime Foundation 810 S 1st St, Suite 200, Hopkins, MN 55343	501C3
Computer	10/31/09	$2,500.00	price paid	16-1695608	Rime Foundation 810 S 1st St, Suite 200, Hopkins, MN 55343	501C3
Deposit given to St John's University for program to be held in May/June, 2010	10/31/09	$5,000.00		16-1695608	Rime Foundation 810 S 1st St, Suite 200, Hopkins, MN 55343	501C3
Deposit given to attorney Lisa Battan	10/31/09	$2,000.00		16-1695608	Rime Foundation 810 S 1st St, Suite 200, Hopkins, MN 55343	501C3

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization:			
a	Become a director or trustee of a successor or transferee organization?	2a	✓	
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b	✓	
c	Become a direct or indirect owner of a successor or transferee organization?	2c		✓
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d		✓
e	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. ▶			

Part I Liquidation, Termination, or Dissolution *(continued)*

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-.

	Question	Line	Yes	No
3	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	3	✓	
4a	Did the organization request or receive a letter from the IRS that the organization's exempt status was terminated?	4a	✓	
b	If "Yes," provide the date of the letter. ▶ 12/01/2009 . Attach a copy of the letter and, if applicable, the organization's request for the letter.			
5a	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?	5a	✓	
b	If "Yes," did the organization provide such notice?	5b	✓	
6	Did the organization discharge or pay all liabilities in accordance with state laws?	6	✓	
7a	Did the organization have any tax-exempt bonds outstanding during the year?	7a		✓
b	Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws?	7b		✓
c	If "Yes," describe in Part III how the organization defeased or otherwise settled these liabilities. If "No," explain in Part III.			

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.
Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Use Schedule N-1 if additional space is needed.

1

(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity

	Question	Line	Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization:			
a	Become a director or trustee of a successor or transferee organization?	2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		
c	Become a direct or indirect owner of a successor or transferee organization?	2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	2d		
e	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III.			

Part III **Supplemental Information.** Complete to provide the information required by Part I, lines 2e, 7c; Part II, line 2e; and any additional information.

Tergar International was set up to oversee the global activities of Tibetan Buddhist teacher Yongey Mingyur Rinpoche. Tergar International (EIN 26-4735076) was incorporated in the state of MN and obtained an EIN. The Rime Foundation (EIN 16-1694608) already had a similar mission; the boards of Tergar International and the Rime Foundation decided to dissolve Tergar International, and rename the Rime Foundation Tergar International using EIN 16-1694608.

Part 1, question 2, parts a and b:

Yongey Mingyur Rinpoche President of the Board of Tergar International ((EIN 16-1694608)
Tergar Monastery
Sujata Bypass Road
Bodhgaya, Bihar, India

Cortland Dahl Director and Board ~~member~~ Secretary of Tergar International ((EIN 16-1694608)
9172 Toledo Rd.
Bloomington, MN 55437

Edwin Kelley Director and Treasurer of the Board of Tergar International ((EIN 16-1694608)
6901 W 84th St, Apt 359
Bloomington, MN 55438

3316172-2

State of Minnesota

SECRETARY OF STATE

Certificate of Merger

I, Mark Ritchie, Secretary of State of Minnesota, certify that: the documents required to effectuate a merger between the entities listed below and designating the surviving entity have been filed in this office on the date noted on this certificate

Merger Filed Pursuant to Minnesota Statutes, Chapter: 317A

State of Formation and Names of Merging Entities:

MN: TERGAR INTERNATIONAL
MN: THE RIME FOUNDATION

State of Formation and Name of Surviving Entity:

MN: TERGAR INTERNATINOAL

Effective Date of Merger: 10/8/2009

Name of Surviving Entity after Effective Date of Merger:

TERGAR INTERNATIONAL

This certificate has been issued on: 10/8/2009.

Mark Ritchie
Secretary of State.

3316472-2

NPM

35213350002

ARTICLES OF MERGER
OF
TERGAR INTERNATIONAL
AND
THE RIME FOUNDATION

THESE ARTICLES OF MERGER, executed as of September 1, 2009, are made pursuant to Section 317A.611 the Minnesota Business Corporation Act by and between TERGAR INTERNATIONAL, a Minnesota non-profit corporation ("Tergar"), and THE RIME FOUNDATION, a Minnesota non-profit corporation ("Rime").

1. SURVIVING CORPORATION

The corporation to survive the merger is Tergar International.

2. PLAN OF MERGER

The Plan of Merger whereby Rime will be merged with and into Tergar is attached hereto as Exhibit A (the "Plan of Merger") and is incorporated herein by reference.

3. BOARD OF DIRECTOR APPROVAL

The Plan of Merger set forth in Exhibit A attached hereto has been approved by the unanimous written action of the respective Boards of Directors of each of Tergar and Rime, pursuant to the applicable provisions of the Minnesota Business Corporation Act, Chapter 317A.611 of the Minnesota Statutes. Neither Tergar nor Rime has issued any shares to any members or shareholders.

4. EFFECTIVE DATE

The merger shall become effective on the date these Articles of Merger are filed of record with the Minnesota Secretary of State.

[Signature Page to Follow]

EXHIBIT A
PLAN OF MERGER

A. Constituent Corporations. The parties to this merger are TERGAR INTERNATIONAL, a Minnesota non-profit corporation ("Tergar"), and THE RIME FOUNDATION, a Minnesota non-profit corporation ("Rime") (Tergar and Rime are hereinafter referred to as the "Constituent Corporations" and sometimes individually as a "Constituent Corporation".

B. Merger and Surviving Corporation. On the Effective Date (as defined in Section 3 of this Plan of Merger), Rime shall be merged with and into Tergar (the "Merger") (Tergar, as the surviving corporation is hereinafter referred to as the "Surviving Corporation"), and the separate corporate existence of Rime shall cease. The Surviving Corporation shall become the owner, without other transfer, of all the rights, title, interests and properties of Rime and the Surviving Corporation shall become subject to all the debts and liabilities, if any, of Rime in the same manner as if the Surviving Corporation had itself incurred them.

C. Effective Date of Merger. The Merger shall be effective on the date the Articles of Merger are filed of record in the Office of the Secretary of State of the State of Minnesota. The term "Effective Date" shall mean the date when the Merger becomes effective.

D. Articles of Incorporation and Bylaws of Surviving Corporation.

(1) On and after the Effective Date, the Articles of Incorporation of Tergar International dated April 24, 2009, as filed in the Office of the Secretary of State of the State of Minnesota on April 30, 2009, shall be the Articles of Incorporation of the Surviving Corporation, until altered or amended as provided by law or provided therein

(2) The Bylaws of Tergar shall be the Bylaws of the Surviving Corporation, until altered, amended or repealed as provided by law or provided therein.

E. Directors and Officers of Surviving Corporation. On and after the Effective Date, the directors and officers of Tergar shall be the directors and officers of the Surviving Corporation, to hold such offices until the earlier of their death, resignation or removal or until their respective successors or elected, appointed or qualified, as the case may be, as provided by law or provided in the Articles of Incorporation of the Surviving Corporation.

F Amendment. This Plan may not be amended except by an instrument in writing signed on behalf of each of the Company and Merger Sub.

G. Governing Law. This Plan shall be construed and enforced in accordance with the laws of the State of Minnesota.

H. Counterparts. This Plan may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Facsimiles and photocopies shall in all respects be deemed as and have the same effect as originals.

IN WITNESS WHEREOF, the Constituent Corporations have executed this Plan of Merger effective as of September 1, 2009.

TERGAR INTERNATIONAL, a
Minnesota non-profit corporation

By: ____________________

Its: Treasurer

THE RIME FOUNDATION, a
Minnesota non-profit corporation

By: ____________________

Its: Secretary

4711885v1

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

OCT 08 2009

Mark Ritchie
Secretary of State

IN WITNESS WHEREOF, each of the Constituent Corporations has caused these Articles of Merger to be executed as of the date first above written.

TERGAR INTERNATIONAL, a
Minnesota non-profit corporation

By: [illegible]

Its: Treasurer

THE RIME FOUNDATION, a
Minnesota non-profit corporation

By: [illegible]

Its: Secretary

Articles of Incorporation of **Tergar International**

(A non-profit Corporation, Chapter 317a)

The undersigned incorporator, an individual 18 years of age or older, adopts the following articles of incorporation to form a nonprofit corporation (Chapter 317a):

ARTICLE I – Name

The name of the Corporation shall be **Tergar International**.

ARTICLE II – Registered Office Address

The place in this state where the **principal office** of the Corporation is to be located is:

810 S. 1st St., Suite 200

Hopkins, MN 55343

ARTICLE III - Purpose

This corporation is organized exclusively for charitable, religious, educational, and scientific purposes as specified in Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

The purpose of this corporation is:

- To promote, aid, and advance the teachings and practice of meditation and contemplation that arise from the world's great spiritual traditions through lectures, seminars, publications, retreats, and other forms of media;
- To promote, aid, and develop the contemplative activities of spiritual, medical, educational, and cultural institutions, including meditation centers, educational institutions, and medical and social services institutions in North America, Asia, and throughout the world,
- To organize, administer, guide, and support meditation communities in North America, Asia, and throughout the world;
- To provide financial support for practitioners of meditation to engage in retreat, study, or other necessary training, for the expressed aim of enabling such individuals to acquire the appropriate skills necessary to promote meditation and contemplation within spiritual, educational, medical and social services settings.

- To promote, encourage, and aid the development of Buddhist traditions in North America, Asia, and throughout the world.
- To provide financial and logistical assistance to aid visiting Buddhist teachers and scholars on teachings trips to North America, Asia and throughout the World.

ARTICLE IV – Membership, Board of Directors & Officers

The corporation will not have voting members.

The management of the affairs of the corporation shall be vested in a board of directors, as defined by the corporation's bylaws. No director shall have any right, title, or interest in or to any property of the corporation.

There will be a minimum of three, and no more than fifteen, board members. The names and addresses of the persons who are **the initial members of the board of directors** of the corporation are as follows:

- **Yongey Mingyur Rinpoche** **Tergar Monastery, Sujata Bypass Rd, Bodhgaya, Bihar, India**
- **Edwin Kelley** **1230 Pleasant St, Barre, MA 01005**
- **Cortland J. Dahl** **618 7th Ave. S.E., Minneapolis, MN 55414**

In addition, there will be three officers:

- **President** **Yongey Mingyur Rinpoche**
- **Treasurer** **Edwin Kelley**
- **Secretary** **Cortland Dahl**

The term of both the board members and officers will be five years, though elections may be held earlier if a 2/3 majority of the board so decides. One or more offices may be held by a single board member

ARTICLE V – Personal Liability

No officer or director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of the officers, or directors be subject to the payment of the debts or obligations of this corporation

ARTICLE VI – Exemption Requirements

At all times the following shall operate as conditions restricting the operations and activities of the corporation.

- No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

- No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of, or in opposition to any candidate for public office.

- Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE VII – Duration/Dissolution

The duration of the corporate existence shall be perpetual until dissolution.

Upon the dissolution of the corporation, assets of the corporation shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes

ARTICLE VIII - Incorporator

I, the undersigned incorporator, certify that I am authorized to sign these articles and that the information in these articles is true and correct. I also understand that if any of this information is intentionally or knowingly misstated that criminal penalties will apply as if I had signed these articles under oath.

Cortland Dahl 618 7th Ave. S.E., Minneapolis, MN 55414

In witness whereof, I have hereunto subscribed my name this 24th day of April, 2009

Contact Cortland Dahl for questions at (952) 258-3828 or cortland@tergar.org