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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

2010Open to Public
Inspection**A** For the 2010 calendar year, or tax year beginning **JUL 1, 2010** and ending **JUN 30, 2011****B** Check if applicable

- ☐ Address change
- ☒ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**WESTMORELAND ROTARY #25 FOUNDATION**

Number and street (or P O box, if mail is not delivered to street address)

505 WEST SUPERIOR STREET

Room/suite

209

City or town, state or country, and ZIP + 4

DULUTH, MN 55802**D** Employer identification number**41-1750809****E** Telephone number**218-722-0451****F** Group Exemption

Number ►

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ►**I** Website. ► **N/A****J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.► \$ **60,004.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	7,780.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	6,082.
	5a	Gross amount from sale of assets other than inventory	5a	46,142.
	b	Less cost or other basis and sales expenses	5b	42,413.
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	3,729.
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	17,591.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	4,500.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	550.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	952.
	17	Total expenses. Add lines 10 through 16	17	6,002.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,589.
	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	134,740.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	10,525.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	156,854.

LHA For Paperwork Reduction Act Notice, see the separate instructions.Form **990-EZ** (2010)

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V ☒**33** Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

Yes No

33 X

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)

34 X

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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?

35a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

35b N/A

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 X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions 0.**b** Did the organization file Form 1120-POL for this year?

37b X

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 tax year covered by this return?

38a X

b If "Yes," complete Schedule L, Part II and enter the total amount involved

38b N/A

39 Section 501(c)(7) organizations Enter**a** Initiation fees and capital contributions included on line 9

39a N/A

b Gross receipts, included on line 9, for public use of club facilities

39b N/A

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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

40b X

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 0.**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 X

41 List the states with which a copy of this return is filed MN**42a** The organization's books are in care of PATTY SHOGREN Telephone no 218-722-0451
Located at 505 WEST SUPERIOR STREET, DULUTH, MN ZIP + 4 55802**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)?

Yes No

42b X

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 X

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 N/A

Yes No

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

44a X

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

44b X

c Did the organization receive any payments for indoor tanning services during the year?

44c X

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

44d

Form 990-EZ (2010)

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45		X

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

45a		X
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If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

46		X
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If "Yes," complete Schedule C, Part I

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 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
-----	--	---

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☒ Yes ☐ No

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.

Sign Here

Signature of officer *SA Mangan*

Date *2/3/12*

Type or print name and title *SA Mangan, President*

Paid Preparer Use Only

Print/Type preparer's name

MICHAEL ALTMAN

Preparer's signature

MICHAEL ALTMAN

Date

12-27-11

Check ☐ if self-employed

PTIN

Firm's name *EIKILL & SCHILLING LTD.*

Firm's EIN

Firm's address *230 W SUPERIOR ST., SUITE 600 DULUTH, MN 55802*

Phone no *218-722-4705*

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

2010

**Open to Public
Inspection**

Name of the organization

WESTMORELAND ROTARY #25 FOUNDATION

Employer identification number

41-1750809

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 33 1/3% 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 33 1/3% 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?
- (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?
- (ii) ☐ A family member of a person described in (i) above?
- (iii) ☐ A 35% controlled entity of a person described in (i) or (ii) above?
- h ☐ Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	10,928.	10,598.	5,052.	10,170.	7,780.	44,528.
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	10,928.	10,598.	5,052.	10,170.	7,780.	44,528.
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)						
6 Public support. Subtract line 5 from line 4						44,528.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	10,928.	10,598.	5,052.	10,170.	7,780.	44,528.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	7,037.	14,474.	3,040.	4,955.	6,082.	35,588.
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.)						
11 Total support. Add lines 7 through 10						80,116.
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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	55.58 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	57.30 %
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2010. 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 ► <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2009. 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 ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3% support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, 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 ▶ ☐

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

WESTMORELAND ROTARY #25 FOUNDATION

Employer identification number
41-1750809

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:

AMOUNT:

INTEREST AND DIVIDENDS

6,082.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

INVESTMENT ADVISORY FEES

813.

MISCELLANEOUS

139.

TOTAL TO FORM 990-EZ, LINE 16

952.

FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:

CHANGES IN NET ASSETS OR FUND BALANCES:

AMOUNT:

UNREALIZED INVESTMENT INCOME (LOSS)

10,525.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

FORM 990-EZ, PAGE 1, LINE B:

THE ORGANIZATION CHANGED IT'S NAME IN 1998 FROM ROTARY CLUB OF DULUTH
NO 25 FOUNDATION TO WESTMORELAND ROTARY 25 FOUNDATION. ATTACHED ARE
THE AMENDED AND RESTATED ARTICLES OF INCORPORATION AND THE CURRENT
MINNESOTA SECRETARY OF STATE FILING.

0511

16-674


AMENDED AND RESTATED
ARTICLES OF INCORPORATION

OF

ROTARY CLUB OF DULUTH NO. 25 FOUNDATION

The undersigned, for the purpose of forming a corporation pursuant to the provisions of the Minnesota Nonprofit Corporation Act, Minnesota Statutes, Chapter 317A, and all future laws amendatory thereof and supplementary thereto, adopt the following Articles of Incorporation:

ARTICLE I

The name of this corporation shall be Westmoreland Rotary 25 Foundation. 

ARTICLE II

This corporation is organized and shall be operated exclusively for the benefit of and carrying out the humanitarian, charitable and educational purposes of the Rotary Club of Duluth, Duluth, Minnesota, a non-profit corporation, all as contemplated and permitted by Sections 170(c) (2) and 501(c) (3) of the Internal Revenue Code of 1954.

Within the framework and limitations of the foregoing, this corporation is organized and shall be operated exclusively to engage in, advance, support, and promote, carrying out activities, causes, and projects of Westmoreland Rotary 25 Foundation of every kind and nature whatsoever in its own behalf or as the agent, trustee, or representative of others and, but only if and to the extent consistent with the foregoing purposes, to aid, assist, and contribute to the support of corporations, associations, trusts, foundations, and institutions that are affiliated with, supported by, and closely related in purpose and function to Rotary Club of Duluth and (1) that are organized and operated exclusively for one or more purposes described in Sections 170(c) (2) and 501(c) (3) of the Internal Revenue Code of 1954, (2) that are described in Section 501(c) (3) of the Internal Revenue Code of 1954, and (3) that are exempt from federal income taxes under Section 501(a) of the Internal Revenue Code of 1954.

For such purposes, and not otherwise, this corporation shall have and exercise only such powers as are required by and are consistent with the foregoing purposes, including the power to acquire and receive funds and property of every kind and nature whatsoever, whether by purchase, conveyance, lease, gift, grant, bequest, legacy, devise, or otherwise and whether in trust or otherwise, and to own, hold, expend, make gifts, grants, and contributions of, and to convey, transfer, and dispose of any funds and property and the income therefrom in furtherance of the purposes of this corporation herein above set forth, or any of them, and to lease, mortgage, encumber, and use the same, and such other powers that are consistent with the foregoing purposes and that are afforded to this corporation by the Minnesota Nonprofit Corporation Act and by any future laws amendatory thereof and supplementary thereto. Provided, however, that all such powers of this corporation shall

568824

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be exercised only so that the activities of this corporation shall be exclusively within the contemplation of Sections 170(c) (2) and 501(c) (3) of the Internal Revenue Code of 1954, and of Section 290.05, Subdivision 1(i), of the Minnesota Statutes; provided further, however, that the reference herein to Section 290.05, Subdivision 1(i), of the Minnesota Statutes shall not permit, and shall not be taken as permitting, this corporation to have or exercise any power which is not within the contemplation of Sections 170(c) (2) and 501(c) (3) of the Internal Revenue Code of 1954; and provided finally however, that this corporation shall not carry on any activity not permitted to be carried on by a corporation that is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code of 1954 as an organization described in Section 501(c) (3) of the Internal Revenue Code of 1954 or by a corporation that is described in, and contributions to which are deductible for federal income tax purposes under, Section 170(c) (2) of the Internal Revenue Code of 1954.

All references in these Articles of Incorporation to a particular section of the Internal Revenue Code of 1954 shall mean and include as now enacted or as hereafter amended, such section and any provision of federal law as is or may hereafter be applicable, cognate to such section; and the references in this Article II to Section 290.05, Subdivision 1(i), of the Minnesota Statutes shall mean and include, as now enacted or as hereafter amended, such provision and any provision of Minnesota law as is or may hereafter be applicable, cognate to such provision.

ARTICLE III

This corporation shall not, incidentally or otherwise, afford or pay any pecuniary gain, dividends, or other pecuniary remuneration to its members as such, and no part of the net income or net earnings of this corporation shall, directly or indirectly, be distributable to or otherwise inure to the benefit of any member or individual. No part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, and this corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of, or in opposition to, any candidate for public office. This corporation shall not lend any of its assets to any officer, director, or member of this corporation or guarantee to any person the payment of a loan by any officer, director, or member of this corporation.

ARTICLE IV

The period of duration of corporate existence of this corporation shall be perpetual.

ARTICLE V

The registered office of this corporation shall be located at Radisson Hotel Duluth, 5th Avenue West and Superior Street, Duluth, Minnesota 55802.

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ARTICLE VI

The name and address of the incorporator, who is a natural person of full age, is:

<u>Name</u>	<u>Address</u>
Leo M. McDonnell	8629 Beverly Street Duluth, MN 55808

ARTICLE VII

The management and direction of the business and affairs of this corporation shall be vested in a Board of Directors. The number, qualifications, term of office, method of election, powers, authority, and duties of the directors of this corporation, the time and place of their meetings, and such other provisions with respect to them as are not inconsistent with the express provisions of these Articles of Incorporation shall be as specified in the Bylaws of this corporation.

The names and addresses of the members of the first Board of Directors of this corporation are:

<u>Name</u>	<u>Address</u>
Thomas G. Bell, III	601 N. 56th Avenue W. P. O. Box 7138 Duluth, MN 55807
Daniel P. Bergeland	600 Ordean Building 424 W. Superior Street Duluth, MN 55802
Michael E. Orman	1301 Miller Trunk Highway, Suite 400 Duluth, MN 55811
John F. Schilling	310 Sellwood Building 200 W. Superior street Duluth, MN 55802
Dr. Joseph H. Leek	The Duluth Clinic 400 E. Third Street Duluth, MN 55805

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Dr. Vernon L. Amundson	Plaza Medical Center 1021 E. First Street Duluth, MN 55805
Jon A. Helstrom	900 Torrey Building 314 W. Superior Street Duluth, MN 55802
Donald D. Melander	30 W. First Street Duluth, MN 55802
Gordon H. Butler	6000 N. Pike Lake Duluth, MN 55811
Richard C. Olson	Stewart Taylor Co. 326 W. Michigan Duluth, MN 55802

The term of office of each such member of the first Board of Directors shall continue until such director's successor shall have been elected or otherwise shall qualify. All directors shall be members of the corporation.

ARTICLE VIII

The Board of Directors of Rotary Club of Duluth No. 25 will appoint seven (7) members from its general membership to be the succeeding members of the Westmoreland Rotary 25 Foundation. The members shall also serve as Directors and their term as members shall be concurrent with their term as Directors. The Board will consist of seven (7) directors succeeding the original Board of Directors as set forth in these articles. Initially, two (2) of the Foundation directors will be appointed to serve one year, two (2) will be appointed to serve two years; and three (3) will be appointed to serve three years. Notwithstanding the initial staggered appointments of term, the initial Directors as well as the succeeding Directors shall have the opportunity to serve two consecutive full three-year terms.

A full term of office for a Foundation Director will be three years. When the full term of each Director expires, the term of the Director's reappointment or the term of the Director's successor will be three years. No Director will be eligible to serve more than two consecutive full three-year terms. A Director who has served two consecutive three-year terms will be eligible for reappointment after an absence of one year from the Board of Directors. All appointments to Westmoreland Rotary 25 Foundation Board of Directors will occur when the Board of Directors of Rotary Club of Duluth (No. 25) convene in July of each year. In the event of a vacancy, the Rotary Club of Duluth (No. 25) Board of Directors is authorized to fill said vacancy for the unexpired term of the departed Director who has resigned, died, or been removed. Filling the vacancy of an unexpired term shall take place

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within one month of the Rotary Club of Duluth (No. 25)'s knowledge of said vacancy.

The officers of the Westmoreland Rotary 25 Foundation will be elected by the Foundation members within its membership. The members shall, in August of each year, elect a Chair, Vice Chair and Secretary Treasurer.

The Rotary Club of Duluth (No. 25) Board of Directors will appoint the President elect of the club to serve as an exofficial liaison to the Westmoreland Rotary 25 Foundation Board of Directors.

ARTICLE IX

The officers, directors, and members of this corporation shall not be personally liable to any extent whatsoever for any debts or obligations of this corporation.

ARTICLE X

This corporation shall have no capital stock, either authorized or issued.

ARTICLE XI

The corporation shall have no corporate seal.

ARTICLE XII

This corporation may be dissolved in accordance with the laws of the State of Minnesota. Upon dissolution of this corporation, and after the payment of all liabilities and obligations of this corporation and all costs and expenses incurred by this corporation in connection with such dissolution, and subject always to the further provisions of this Article, any remaining assets shall be distributed to the successor of this corporation, if there be one, or if not, to and among such one or more corporations, associations, trusts, foundations, and institutions that are then in existence, all of which are organized and operated exclusively for one or more purposes described in Sections 170(c) (2) and 501(c) (3) of the Internal Revenue Code of 1954, that are described in Section 501(c) (3) and in Section 509(a) (1), (2), or (3) of the Internal Revenue Code of 1954, and that are exempt from federal income taxes under Section 501(a) of the Internal Revenue Code of 1954, all in such proportions as shall be determined (1) by the Board of Directors of this corporation if the dissolution of this corporation is not required by the laws of the State of Minnesota then in existence to be conducted under court supervision, or (2) by a court of competent jurisdiction if the dissolution of this corporation is required by the laws of the State of Minnesota then in existence to be conducted under court supervision. Notwithstanding anything apparently or expressly to the contrary herein above contained in this Article, if any assets are then held by this corporation in trust or upon condition or subject to any executory or special limitation and if the condition or limitation occurs by reason of the dissolution of this corporation, such assets shall revert or be returned, transferred,

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or conveyed in accordance with the terms and provisions of such trust, condition, or limitation.

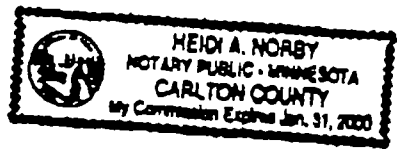
IN WITNESS WHEREOF, I have hereunto set my hand to these Amended and Restated Articles of Incorporation this 17 day of Sept 1998

Janet B. Davis
Janet B. Davis

STATE OF MINNESOTA)
)ss
COUNTY OF ST LOUIS)

On this 17th day of Sept. 1998, personally appeared before me Janet B. Davis to me known to be the person described as the President of Rotary Club of Duluth #25, and who executed, the foregoing Articles of Incorporation, and she acknowledged that she executed the same for the uses and purposes therein expressed.

Heidi Norby
Notary Public



STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

SEP 30 1998

Janet B. Davis
Secretary of State

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Minnesota Business Name

Westmoreland Rotary 25 Foundation

Business Type

Nonprofit Corporation (Domestic)

MN Statute

317A

File Number

1G-674

Home Jurisdiction

Minnesota

Filing Date

10/7/1991

Status

Active / In Good Standing

Renewal Due Date

12/31/2012

Registered Office Address

5th Ave W & Superior Str Radisson Hotel**Duluth MN 55802****USA**

Registered Agent(s)

(Optional) None provided

President

Steve Mangan**5th Ave W & Superior Str Radisson Hotel****Duluth MN 55802****USA**

Filing History

Renewal History

Filing History

10/7/1991	Original Filing - Nonprofit Corporation (Domestic)
10/7/1991	Nonprofit Corporation (Domestic) Business Name
9/30/1998	Nonprofit Corporation (Domestic) Business Name
9/30/1998	Nonprofit Corporation (Domestic) Restated Articles

File Amendment or Renewal ([/Business/Amendments/1G-674?status=Active&itemType=Nonprofit%20Corporation%20\(Domestic\)\)](#))

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization WESTMORELAND ROTARY #25 FOUNDATION	Employer identification number 41-1750809
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 505 WEST SUPERIOR STREET, NO. 209	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DULUTH, MN 55802	

Enter the Return code for the return that this application is for (file a separate application for each return)

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Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

PATTY SHOGREN

- The books are in the care of ► **505 WEST SUPERIOR STREET - DULUTH, MN 55802**
Telephone No ► **218-722-0451** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► ☐. If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **JUL 1, 2010**, and ending **JUN 30, 2011**

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Paperwork Reduction Act Notice, see Instructions.**

Form **8868** (Rev. 1-2011)