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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

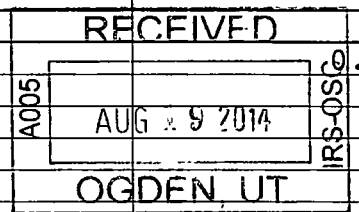
Name of foundation THE VIRGINIA A GROOT FOUNDATION		A Employer identification number 41-1570531
Number and street (or P.O. box number if mail is not delivered to street address) 10750 55TH PLACE NORTH	Room/suite	B Telephone number (763) 550-9003
City or town, state or province, country, and ZIP or foreign postal code PLYMOUTH, MN 55442		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 182,876.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	172.		N/A	
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	2.	2.		STATEMENT 1
	4 Dividends and interest from securities	6,407.	6,407.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	28,504.			
	b Gross sales price for all assets on line 6a	66,577.			
	7 Capital gain net income (from Part IV, line 2)		28,504.		
	8 Net short-term capital gain				
Operating and Administrative Expenses	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	35,085.	34,913.		
	13 Compensation of officers, directors, trustees, etc	0.	0.		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	6,633.	0.		6,633.
	22 Printing and publications				
	23 Other expenses STMT 3	13,130.	0.		11,753.
	24 Total operating and administrative expenses. Add lines 13 through 23	19,763.	0.		18,386.
25 Contributions, gifts, grants paid	67,245.			67,245.	
26 Total expenses and disbursements Add lines 24 and 25	87,008.	0.		85,631.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-51,923.				
b Net investment income (if negative, enter -0-)		34,913.			
c Adjusted net income (if negative, enter -0-)			N/A		

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)



Part II Balance Sheets		Beginning of year (a) Book Value	End of year	
			(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	26,572.	12,550.	12,550.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 5	90,376.	72,475.	170,326.
	c Investments - corporate bonds	20,000.		
	11 Investments - land, buildings, and equipment basis ▶			
Liabilities	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	136,948.	85,025.	182,876.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31			
	24 Unrestricted	136,948.	85,025.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	136,948.	85,025.	
	31 Total liabilities and net assets/fund balances	136,948.	85,025.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	136,948.
2 Enter amount from Part I, line 27a	2	-51,923.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	85,025.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	85,025.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a MS HYB CMS/SPX	P	04/14/10	01/23/13
b CHEVRON CORP	P	12/16/97	05/06/13
c VERIZON COMMUNICATIONS	P		10/22/13
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 20,000.		20,000.	0.
b 30,381.		9,771.	20,610.
c 16,196.		8,302.	7,894.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			0.
b			20,610.
c			7,894.
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	28,504.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	{ }	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	70,207.	216,023.	.324998
2011	67,355.	273,360.	.246397
2010	50,437.	290,774.	.173458
2009	89,788.	322,075.	.278780
2008	56,081.	453,662.	.123618

2 Total of line 1, column (d)	2	1.147251
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.229450
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	156,873.
5 Multiply line 4 by line 3	5	35,995.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	349.
7 Add lines 5 and 6	7	36,344.
8 Enter qualifying distributions from Part XII, line 4	8	85,631.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	349.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	349.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	349.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	324.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	324.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	25.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>MN</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► WWW.VIRGINIAAGROOTFOUNDATION.ORG	13	X	
14	The books are in care of ► PATRICE OLANDER-QUAMME Telephone no. ► 763-550-9003 Located at ► 10750 55TH PLACE NORTH, PLYMOUTH, MN ZIP+4 ► 55442			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐ N/A ☒	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) ☐ N/A ☒	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013) ☐ N/A ☒	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

Form 990-PF (2013)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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, other allowances
CANDICE B GROOT	PRESIDENT			
P.O. BOX 1050				
EVANSTON, IL 602041050	0.75	0.	0.	0.
STANLEY SHETKA	DIRECTOR			
10247 40TH STREET WEST				
WEBSTER, MN 55088	0.25	0.	0.	0.
BRUCE BLACKBURN	SECRETARY			
4045 EAST VALLEY ROAD				
DEEPHAVEN, MN 55391	0.25	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

Form 990-PF (2013)

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 NONE	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NONE	
	0.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

Form 990-PF (2013)

Part X**Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	144,823.
b	Average of monthly cash balances	1b	14,439.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	159,262.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	159,262.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	2,389.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	156,873.
6	Minimum investment return. Enter 5% of line 5	6	7,844.

Part XI**Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	7,844.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	349.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	349.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	7,495.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	7,495.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	7,495.

Part XII**Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	85,631.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	85,631.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	349.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	85,282.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				7,495.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	33,724.			
b From 2009	74,564.			
c From 2010	36,186.			
d From 2011	54,475.			
e From 2012	59,558.			
f Total of lines 3a through e	258,507.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$	85,631.			
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				7,495.
e Remaining amount distributed out of corpus	78,136.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	336,643.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	33,724.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	302,919.			
10 Analysis of line 9:				
a Excess from 2009	74,564.			
b Excess from 2010	36,186.			
c Excess from 2011	54,475.			
d Excess from 2012	59,558.			
e Excess from 2013	78,136.			

N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income

[illegible]

SEE ELIGIBILITY REQUIREMENTS ON ATTACHED INSTRUCTION SHEET.

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
JOHN POWERS 512 BOSWORTH ROAD KNOXVILLE, TN 37919	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	35,000.
KATE CLARK 275 CLASSON AVENUE #401 BROOKLYN, NY 11205	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	10,000.
CHRISTOPHER COOKSEY 807 MAIN ST HAYES, KS 67601	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	5,000.
ALLESSANDRO GALLO FALIPA FAN FRANCEO #74 GENOVA, ITALY 16124	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	17,245.
Total			▶ 3a	67,245.
b <i>Approved for future payment</i>				
NONE				
Total			▶ 3b	0.

Part XVII	Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations
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1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here	Under penalties of perjury, I declare that I have examined this return 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.	ing 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.
May the IRS discuss this return with the preparer shown below (see instr. 9)? ☐ Yes ☐ No	 Signature of officer or trustee Date  Title	8/15/14 Date Director

Paid Preparer Use Only	Print/Type preparer's name PATRICE OLANDER-QUAMME	Preparer's signature 	Date 6/5/14	Check ☒ if self-employed	PTIN P01425275
	Firm's name ▶ PATRICE OLANDER-QUAMME				Firm's EIN ▶ 41-1733715
	Firm's address ▶ 10750 55TH PLACE N PLYMOUTH, MN 55442				Phone no. 763-550-9003

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ACTIVE ASSETS MONEY MARKET	2.	2.	
TOTAL TO PART I, LINE 3	2.	2.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BP PLC ADS	547.	0.	547.	547.	
CHEVRON TEXACO CORP	1,200.	0.	1,200.	1,200.	
MS HYB CMS/SPX	583.	0.	583.	583.	
PLUM CREEK TIMBER CO REI	1,218.	0.	1,218.	1,218.	
VERIZON COMMUNICATIONS	1,349.	0.	1,349.	1,349.	
WASTE MGMT (DELA)	410.	0.	410.	410.	
XCEL ENERGY, INC	1,100.	0.	1,100.	1,100.	
TO PART I, LINE 4	6,407.	0.	6,407.	6,407.	

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	11,753.	0.		11,753.
SERVICE FEES	250.	0.		0.
HONORARIUMS	1,000.	0.		0.
POSTAGE MAILING & OFFICE EXPENSE	127.	0.		0.
TO FORM 990-PF, PG 1, LN 23	13,130.	0.		11,753.

FOOTNOTES

STATEMENT 4

THE VIRGINIA A. GROOT FOUNDATION GRANT

THE VIRGINIA A. GROOT FOUNDATION
P.O. BOX 1050
EVANSTON, IL 60204-1050

CANDICE B. GROOT, PRESIDENT

INSTRUCTIONS TO APPLICANT

PURPOSE: THE VIRGINIA A. GROOT FOUNDATION ESTABLISHED THE VIRGINIA A. GROOT FOUNDATION GRANT IN 1988 SO THAT A CERAMIC ARTIST MAY HAVE THE OPPORTUNITY TO DEVOTE A SUBSTANTIAL PERIOD OF TIME TO THE DEVELOPMENT OF HIS OR HER WORK.

ELIGIBILITY: EACH YEAR THE VIRGINIA A. GROOT FOUNDATION OFFERS A GRANT OF UP TO \$35,000 TO AN ARTIST WHO HAS EXCEPTIONAL TALENT AND DEMONSTRATED ABILITY IN CERAMIC ARTS. MAY BE AT ANY STAGE OF CAREER DEVELOPMENT, FROM EMERGING THROUGH MATURE. APPLICANTS MUST BE 21 YEARS OR OLDER AT THE TIME OF THE APPLICATION DEADLINE. STUDENTS ENROLLED OR ATTENDING, EITHER FULL-TIME OR PART-TIME, ANY INSTITUTION OF HIGHER LEARNINGS ARE NOT ELIGIBLE. TEACHERS ARE ELIGIBLE IF IF THEIR PROGRAM PLAN IS FOR THEIR DEVELOPMENT AS ARTISTS RATHER THAN AS TEACHERS. THE GRANT IS NOT FOR THE SUPPORT OF CONTINUED ACADEMIC TRAINING.

WHEN/HOW TO APPLY: APPLICANTS MUST SUBMIT UP TO TWENTY IMAGES OF THEIR WORK ALONG WITH THE APPLICATION FORM. 35MM SLIDES OR CD'S WILL BE ACCEPTED AS EVIDENCE OF ARTISTIC ACHIEVEMENT. SLIDES MUST BE SUBMITTED IN FLAT, TRANSPARENT SLIDE PAGES. EACH SLIDE MUST BE LABELED WITH THE APPLICANT'S NAME AN ARROW INDICATING THE TOP OF THE SLIDE AND NUMBERED. ACCOMPANYING THE SLIDES SHOULD BE A TYPED OR NEATLY PRINTED SHEET WHICH CORRESPONDS WITH THE NUMBERED SLIDES. FOR EACH SLIDE THE FOLLOWING INFORMATION SHOULD BE GIVEN: TITLE, MEDIUM, SIZE, AND DATE COMPLETED. FOR CD'S EACG DIGITAL IMAGE FILE MUST BE SAVED AS JPEG AT A RESOLUTION OF 72 DPI AND MUST BE BIGGER THAN 600 PIXELS IN THE LONGEST DIRECTION. MAKING A CORRESPONDING INVENTORY SHEET THAT INDICATES TITLE MEDIUM SIZE AND DATE COMPLETED. LABEL EACH DISK WITH YOUR NAME ADDRESS AND PHONE NUMBER.

ALL APPLICATION MATERIALS BECOME THE PROPERTY OF THE VIRGINIA A. GROOT FOUNDATION. APPLICANTS WHO WISH TO HAVE THEIR SLIDES CD'S RETURNED AFTER NOTIFICATION OF THE GRANT MUST INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE. THE FOUNDATION, WHILE TAKING ALL REASONABLE CARE, CANNOT BE HELD RESPONSIBLE FOR LOSS OR DAMAGE OF SUPPORT MATERIALS SUBMITTED.

THE VIRGINIA A. GROOT FOUNDATION SCHOLARSHIP

THE VIRGINIA A. GROOT FOUNDATION
P.O. BOX 1050
EVANSTON, IL 60204-1050

C. B. GROOT, PRESIDENT

INSTRUCTIONS TO APPLICANT

PURPOSE: THE VIRGINIA A. GROOT FOUNDATION ESTABLISHED THE VIRGINIA A. GROOT FOUNDATION SCHOLARSHIP IN 1988 TO RECOGNIZE OUTSTANDING ACHIEVEMENT IN THE CERAMIC ARTS.

ELIGIBILITY: THE VIRGINIA A. GROOT FOUNDATION OFFERS UP TO TWO \$2,500 SCHOLARSHIPS TO APPLICANTS WHO ARE CURRENTLY ENROLLED IN AN ACCREDITED FOUR-YEAR LIBERAL ARTS PROGRAM IN ILLINOIS, IOWA, MINNESOTA, NORTH DAKOTA, SOUTH DAKOTA OR WISCONSIN. APPLICANTS MUST HAVE A DEMONSTRATED INTEREST AND ABILITY IN CERAMIC ARTS.

WHEN/HOW TO APPLY: APPLICATIONS MUST BE TYPED OR NEATLY PRINTED ON THE APPLICATION AND BE POSTMARKED BY OCTOBER 1. ANY APPLICATION RECEIVED AFTER THAT DATE WILL NOT BE CONSIDERED FOR A SCHOLARSHIP. DO NOT REDUCE THE TYPE SIZE, SUBMIT EXTRA PAGES, RESUMES, REVIEWS OR ANY SUPPORT MATERIALS THAT ARE NOT REQUIRED.

SELECTION: SCHOLARSHIP WINNERS WILL BE DETERMINED PRIMARILY BY ARTISTIC ACHIEVEMENT AND SECONDARILY BY INFORMATION CONTAINED IN THE APPLICATION FORM. SCHOLARSHIP RECIPIENTS WILL BE NOTIFIED BY LETTER BY DECEMBER 15. WINNERS WILL HAVE TWO WEEKS FROM THE RECEIPT OF THE LETTER TO ACCEPT THE SCHOLARSHIP.

SUPPORT MATERIALS: APPLICANTS MUST SUBMIT EIGHT IMAGES OF THEIR WORK ALONG WITH THE APPLICATION FORM. 35MM SLIDES OR CD'S WILL BE ACCEPTED AS EVIDENCE OF ARTISTIC ACHIEVEMENT. SLIDES MUST BE LABELED WITH THE APPLICANT'S NAME, AN ARROW INDICATING THE TOP OF THE SLIDE, AND

ALL APPLICATION MATERIALS BECOME THE PROPERTY OF THE VIRGINIA A. GROOT FOUNDATION. APPLICANTS WHO WISH TO HAVE THEIR SLIDES RETURNED AFTER NOTIFICATION OF THE SCHOLARSHIPS MUST INCLUDE A SELF-ADDRESSED, STAMPED ENVELOPE. THE FOUNDATION, WHILE TAKING ALL REASONABLE CARE, CANNOT BE HELD RESPONSIBLE FOR LOSS OR DAMAGE OF SUPPORT MATERIALS. NUMBERED. ACCOMPANYING THE SLIDES SHOULD BE A ONE-PAGE TYPED OR NEATLY PRINTED SHEET WHICH CORRESPONDS WITH THE NUMBERED SLIDES. FOR EACH SLIDE THE FOLLOWING INFORMATION SHOULD BE GIVEN: TITLE, MEDIUM, SIZE, AND DATE COMPLETED. FOR CD'S EACH DIGITAL IMAGE FILE MUST BE SAVED AS JPEG AT A RESOLUTION OF 72 DPI AND MUST BE BIGGER THAN 600 PIXELS IN THE LONGEST DIRECTION. MAKING A CORRESPONDING INVENTORY SHEET THAT INDICATES TITLE MEDIUM SIZE AND DATE COMPLETED. LABEL EACH DISK WITH YOUR NAME ADDRESS AND PHONE NUMBER.

FORM 990-PF	CORPORATE STOCK	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BP PLC ADS - 250 SHS	10,997.	12,153.
CHEVRON CORP - 500/250 SHS	9,772.	31,228.
PLUM CREEK TIMBER CO REI - 700 SHS	18,286.	32,557.
VERIZON CORPORATION - 650 SHS	8,302.	15,970.
XCEL ENERGY - 670 SHS/70 SHS	1,689.	1,955.
XCEL ENERGY - 930 SHS	23,257.	25,984.
WASTE MGMT (DELA) - 1125 SHS	172.	50,479.
TOTAL TO FORM 990-PF, PART II, LINE 10B	72,475.	170,326.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- 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	Enter filer's identifying number	
	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
File by the due date for filing your return. See instructions	THE VIRGINIA A GROOT FOUNDATION	41-1570531
	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)
	10750 55TH PLACE NORTH	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	PLYMOUTH, MN 55442	

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

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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

PATRICE OLANDER-QUAMME

- The books are in the care of ► **10750 55TH PLACE NORTH - PLYMOUTH, MN 55442**

Telephone No ► **763-550-9003**

Fax No ► **763-550-7921**

- 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 **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for ☒ calendar year **2013** or ☐ tax year beginning _____, and ending _____

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 Forms 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 Forms 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	\$	324.
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 funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.