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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.

For calendar year 2013 or tax year beginning

OCT 1, 2013

, and ending

SEP 30, 2014

Name of foundation

Frank A & M Esther Wenstrom Foundation
8 American State Bank & Trust CO

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

223 Main ST, P O Box 1446

A Employer identification number

45-0447357

B Telephone number

701-774-4100

C If exemption application is pending, check here ► D 1. Foreign organizations, check here ► 2 Foreign organizations meeting the 85% test,
check here and attach computation ► E If private foundation status was terminated
under section 507(b)(1)(A), check here ► F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ►

City or town, state or province, country, and ZIP or foreign postal code

Williston, ND 58802

G Check all that apply:

<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change

H Check type of organization: Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year J Accounting method: Cash Accrual

(from Part II, col. (c), line 16)

► \$ 445,418. (Part I, column (d) must be on cash basis)

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)
	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	525.	525.		Statement 1
	4 Dividends and interest from securities	8,735.	8,735.		Statement 2
Revenue	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	17.			
	b Gross sales price for all assets on line 6a	128,000.			
	7 Capital gain net income (from Part IV, line 2)		17.		
	8 Net short-term capital gain				
	9 Income modifications				
	Gross sales less returns and allowances				
	10a				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	9,277.	9,277.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	4,031.	4,031.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees Stmt 3	1,500.	0.		1,500.
	c Other professional fees				
	17 Interest				
	18 Taxes Stmt 4	1,147.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses				
	24 Total operating and administrative expenses Add lines 13 through 23	6,678.	4,031.		1,500.
	25 Contributions, gifts, grants paid	27,015.			27,015.
	26 Total expenses and disbursements Add lines 24 and 25	33,693.	4,031.		28,515.
	27 Subtract line 26 from line 12:	<24,416. >			
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0-)		5,246.		
	c Adjusted net income (if negative, enter -0-)			N/A	

**Frank A & M Esther Wenstrom Foundation
8 American State Bank & Trust CO**

Form 990-PF (2013)

45-0447357

Page 2

Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing				
	2 Savings and temporary cash investments		144,969.	62,781.	62,781.
	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		Stmt 5	132,429.	239,116.
	b Investments - corporate stock				
	c Investments - corporate bonds		Stmt 6	120,489.	143,521.
	11 Investments - land, buildings, and equipment basis ►				
	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)		397,887.	373,471.	445,418.
Liabilities	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable				
Net Assets or Fund Balances	22 Other liabilities (describe ►)				
	23 Total liabilities (add lines 17 through 22)		0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>				
	and complete lines 24 through 26 and lines 30 and 31				
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/>				
	and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds		202,116.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		195,771.	373,471.	
	30 Total net assets or fund balances		397,887.	373,471.	
	31 Total liabilities and net assets/fund balances		397,887.	373,471.	

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	397,887.
2 Enter amount from Part I, line 27a	2	<24,416.>
3 Other increases not included in line 2 (itemize) ►	3	0.
4 Add lines 1, 2, and 3	4	373,471.
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	373,471.

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

Form 990-PF (2013)

45-0447357 Page 3

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 Publicly Traded Securities			P		
b					
c					
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 128,000.		127,983.	17.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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			17.		
b					
c					
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	17.	
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			
2011			
2010			
2009			
2008			
2 Total of line 1, column (d)			2
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
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4
5 Multiply line 4 by line 3			5
6 Enter 1% of net investment income (1% of Part I, line 27b)			6
7 Add lines 5 and 6			7
8 Enter qualifying distributions from Part XII, line 4			8

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.

Frank A & M Esther Wenstrom Foundation

Form 990-PF (2013)

8 American State Bank & Trust CO

45-0447357

Page 4

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 ► <input type="checkbox"/> and enter "N/A" on line 1.	Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)	1	105.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> and enter 1% of Part I, line 27b			
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-)			
3 Add lines 1 and 2	2	0.	
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	3	105.	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	4	0.	
6 Credits/Payments:	5	105.	
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	105.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	105.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	0.	
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

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?	1a	Yes	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? <i>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</i>	1b	X	
c Did the foundation file Form 1120-POL for this year?	1c	X	
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ <u>0.</u> (2) On foundation managers. ► \$ <u>0.</u>			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ <u>0.</u>	2	X	
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>	3	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? <i>If "Yes," attach a conformed copy of the changes</i>	4a	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4b		
b If "Yes," has it filed a tax return on Form 990-T for this year?	5	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>	6	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?	7	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	N/A		
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>ND</u>	8b	X	
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	9	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)? <i>If "Yes," complete Part XIV</i>	10	X	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>			

Form 990-PF (2013)

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

Form 990-PF (2013)

45-0447357

Page 5

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	<input checked="" type="checkbox"/>	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	<input type="checkbox"/>	X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► www.asbt.com/usrlfiles/wenstromscholarship.com	13	<input checked="" type="checkbox"/>	
14	The books are in care of ► American State Bank & Trust CO (Sco Telephone no. ► 701-774-4120 Located at ► 223 Main ST., Williston, ND	ZIP+4	► 58801	
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	<input type="checkbox"/>	► 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	<input type="checkbox"/>	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?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> 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 ►	1b	<input type="checkbox"/> X
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	<input type="checkbox"/> 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? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►	2b	
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	3b	
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?	4a	<input checked="" type="checkbox"/> X
		4b	<input type="checkbox"/> X

Form 990-PF (2013)

**Frank A & M Esther Wenstrom Foundation
& American State Bank & Trust CO**

Form 990-PF (2013)

45-0447357

Page 6

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)?

5b X

►

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

►

N/A

►

N/A

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

6b X

►

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

►

N/A

►

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

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
Marilyn McGinley 1624 4th Ave East Williston, ND 58801	Advisory Committee 1.00	0.	0.	0.
John MacMaster 420 Hillcourt East Williston, ND 58801	Advisory Committee 1.00	0.	0.	0.
Nancy Hoffelt 2401 N Main Court Williston, ND 58801	Advisory Committee 1.00	0.	0.	0.
American State Bank & Trust Co. 223 Main St. Williston, ND 58801	Trustee 1.00	4,031.	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)

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

Form 990-PF (2013)

45-0447357 Page 7

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 N/A

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 N/A

2

All other program-related investments. See instructions.

3

Total. Add lines 1 through 3

► 0.

Form 990-PF (2013)

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

Form 990-PF (2013)

45-0447357 Page 8

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	326,749.
b	Average of monthly cash balances	1b	134,439.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	461,188.
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	461,188.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	6,918.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	454,270.
6	Minimum investment return. Enter 5% of line 5	6	22,714.

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	22,714.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	105.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	105.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	22,609.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	22,609.
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	22,609.

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	28,515.
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	28,515.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	28,515.

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.

Form 990-PF (2013)

**Frank A & M Esther Wenstrom Foundation
8 American State Bank & Trust CO**

Form 990-PF (2013)

45-0447357

Page 9

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				22,609.
2 Undistributed income, if any, as of the end of 2013			23,760.	
a Enter amount for 2012 only			23,760.	
b Total for prior years: 2011		3,225.		
3 Excess distributions carryover, if any, to 2013:	0.			
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 28,515.			23,760.	
a Applied to 2012, but not more than line 2a			3,225.	
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				1,530.
e Remaining amount distributed out of corpus	0.			0.
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			
6 Enter the net total of each column as indicated below:	0.			
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				21,079.
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	0.			
9 Excess distributions carryover to 2014 Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9.				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

* See Statement 7

323581
10-10-13

Form 990-PF (2013)

Frank A & M Esther Wenstrom Foundation
 Form 990-PF (2013) & American State Bank & Trust CO

45-0447357 Page 10

Part XIV | Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

1 a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling			
1 b	Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)			
2 a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed			
2 b	85% of line 2a			
2 c	Qualifying distributions from Part XII, line 4 for each year listed			
2 d	Amounts included in line 2c not used directly for active conduct of exempt activities			
2 e	Qualifying distributions made directly for active conduct of exempt activities.			
Subtract line 2d from line 2c				
3 a	Complete 3a, b, or c for the alternative test relied upon:			
3 a (1)	"Assets" alternative test - enter:			
3 a (2)	(1) Value of all assets			
3 a (2)	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)			
3 b	"Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed			
3 c	"Support" alternative test - enter:			
3 c (1)	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)			
3 c (2)	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)			
3 c (3)	(3) Largest amount of support from an exempt organization			
3 c (4)	(4) Gross investment income			

Part XV | Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ► if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

See Statement 8

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Frank A & M Esther Wenstrom Foundation
 Form 990-PF (2013) & American State Bank & Trust CO

45-0447357 Page 11

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a Paid during the year				
Katherine Wilt 211 22nd Street East Williston, ND 58801	NONE	N/A	SCHOLARSHIP	2,730.
Rachael Fearing 3500 30th Ave. South, Apt 212 Grand Forks, ND 58201	NONE	N/A	SCHOLARSHIP	2,730.
Kelsey Lambrecht P.O. Box 281 Tioga, ND 58852	NONE	N/A	SCHOLARSHIP	2,730.
Paige Anderson 409 HWY 281 NE Carrington, ND 58421	NONE	N/A	SCHOLARSHIP	1,000.
Cambree Billehus 312 18th Street East Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Total	See continuation sheet(s)			► 3a 27,015.
b Approved for future payment				
None				
Total				► 3b 0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income
		(a) Business code	(b) Amount	(c) Exclu- sion code	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)			0.		0.
13 Total Add line 12, columns (b), (d), and (e)				13	9,277.
(See worksheet in line 13 instructions to verify calculations.)					

Relationship of Activities to the Accomplishment of Exempt Purposes

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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?

- a. Transfers from the reporting foundation to a noncharitable exempt organization of:
 - (1) Cash
 - (2) Other assets
- b. Other transactions:
 - (1) Sales of assets to a noncharitable exempt organization
 - (2) Purchases of assets from a noncharitable exempt organization
 - (3) Rental of facilities, equipment, or other assets
 - (4) Reimbursement arrangements
 - (5) Loans or loan guarantees
 - (6) Performance of services or membership or fundraising solicitations
- c. Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- 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, column (d) should show the value of the goods, other assets, or services received.

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	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge</p> <p><i>John, Trust Officer</i> 5/5/15</p> <p>Signature of officer or trustee Date</p>		<p>May the IRS discuss this return with the preparer shown below (see instr.)?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
	Trust Officer			

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Melissa White, CPA</u>		<u>Melissa White, CP</u>	<u>04/27/15</u>	<u>P00851284</u>
	Firm's name ► EIDE BAILLY LLP			Firm's EIN ► 45-0250958	
Firm's address ► 210 UNIVERSITY AVE, PO BOX 1387 WILLISTON, ND 58802-1387			Phone no. 701-577-2157		

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

45-0447357

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
Landy Dossou 1501 45th Street West #201 Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Paige Fisketjon 1823 Crest St. Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Amber Rose Jordan 2116 1st Avenue East Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Kass Longie 6635 Highway 40 Tioga, ND 58852	NONE	N/A	SCHOLARSHIP	1,000.
Taylor Nelson 5107 117th Avenue NW Ray, ND 58849	NONE	N/A	SCHOLARSHIP	1,000.
Jacob Oleksik 1118 West Broadway Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Kendall Schaffer 451 Crossroads Estates Dr. Carrington, ND 58421	NONE	N/A	SCHOLARSHIP	1,000.
Kaylee Seven 1130 1st Ave. East Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Tyler Snelling 1002 2nd Ave. E. Williston, ND 58801	NONE	N/A	SCHOLARSHIP	1,000.
Jonathan Donald Olson 6546 120th Ave. NW Ray, ND 58849	NONE	N/A	SCHOLARSHIP	1,000.
Total from continuation sheets				16,825.

Frank A & M Esther Wenstrom Foundation
 & American State Bank & Trust CO

45-0447357

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient	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
Jordan Lee Falcon 2032 Sioux St. Williston, ND 58801	NONE	N/A	SCHOLARSHIP	500.
Jordan Larson P.O. Box 744 Tioga, ND 58852	NONE	N/A	SCHOLARSHIP	500.
Tracer Overland 1227 13th Ave. West Williston, ND 58801	NONE	N/A	SCHOLARSHIP	500.
Morgan Watterson 1228 9th Ave. West Williston, ND 58801	NONE	N/A	SCHOLARSHIP	500.
Jordan Elise Hill 815 15th Ave. West Williston, ND 58801	NONE	N/A	SCHOLARSHIP	500.
Jasmine Kreft 1610 20th Ave. West Williston, ND 58801	NONE	N/A	SCHOLARSHIP	500.
Banquet West c/o First Lutheran Church 916 Main Street Williston, ND 58801		PC	Providing meals for the poor.	425.
James Memorial Library 621 1st Ave Williston, ND 58801		PC	General operating expenses.	1,700.
Old Armory 320 1st Ave E Williston, ND 58801		PC	Providing meals for the poor.	1,700.
Total from continuation sheets				

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
Interest	525.	525.	
Total to Part I, line 3	525.	525.	

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
Dividends	8,735.	0.	8,735.	8,735.	
To Part I, line 4	8,735.	0.	8,735.	8,735.	

Form 990-PF Accounting Fees Statement 3

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting	1,500.	0.		1,500.
To Form 990-PF, Pg 1, ln 16b	1,500.	0.		1,500.

Form 990-PF Taxes Statement 4

Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Excise Tax	1,147.	0.		0.
To Form 990-PF, Pg 1, ln 18	1,147.	0.		0.

Form 990-PF

Corporate Stock

Statement 5

Description

Fair Market
Book Value Value

Equity

165,453. 239,116.

Total to Form 990-PF, Part II, line 10b

165,453. 239,116.

Form 990-PF

Corporate Bonds

Statement 6

Description

Fair Market
Book Value Value

Mutual Funds

145,237. 143,521.

Total to Form 990-PF, Part II, line 10c

145,237. 143,521.

Form 990-PF

Election Under Regulations Section
53.4942(a)-3(d)(2) to Apply
Excess Qualifying Distributions
to Prior Year's Undistributed Income

Statement 7

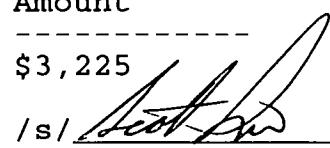
Pursuant to Code Sec. 4942(h) and Reg Section 53.4942(a)-3(d)(2) the Foundation hereby elects to treat current year qualifying distributions in excess of the immediately preceding tax year's undistributed income as being made out of undistributed income from a designated prior year in the following amount:

Tax Year

September 30, 2012

Amount

\$3,225

/s/ 

Scott Snow
Trust Officer

Form 990-PF

Grant Application Submission Information
Part XV, Lines 2a through 2d

Statement 8

Name and Address of Person to Whom Applications Should be Submitted

American State Bank & Trust Co
223 Main St; P O Box 1446
Williston, ND 588021446

Telephone Number Name of Grant Program

701-774-4120 Wenstrom Foundation Scholarship

Form and Content of Applications

Preprinted application, and copy of most recent grade transcript.

Any Submission Deadlines

April 1st each year, and annual application required.

Restrictions and Limitations on Awards

Restricted to graduates from a high school located in Williams County, North Dakota or Carrington, North Dakota and attending Williston State College or University of North Dakota, Grand Forks.

Frank & Esther Wenstrom Foundation

Account Detail On: 09/30/2014						
Asset	Shares	Average Cost per Share	Total Cost	Current Price per Share	Current Market Value	Unrealized Gain/Loss
Cash						
Income Cash		0.00	0.00		0.00	
Principal Cash		0.00	0.00		0.00	
	Total Cash		0.00		0.00	
Cash Equivalents						
Money Market - Taxable						
Federated Prime Obligations Fund IS #10	62,781	1000000	1.00	62,781.10	1 0000	62,781.10
						0.00
Equity						
Mutual Funds - Equity						
Federated Strategic Value Fund #662	1,059,602000	6.23	6,600 00	6.1400	6,505.96	-94.04
Goldman Sachs Mid Cap Value Fund #864	136,984000	48.18	6,600 00	47.7900	6,546.47	-53.53
Harbor Small Cap Value Inst Fund #022	253,783000	26.01	6,600 00	25.4100	6,448.62	-151.38
Vanguard Balanced Index Admiral #502	229,432000	28.86	6,621 42	28.7200	6,589.29	-32.13
Vanguard Global Equity Fund #129	266,896000	24.73	6,600 00	24.1900	6,456.22	-143.78
Mutual Funds - Equity Total	1,946,697000		33,021 42		32,546.56	-474.86
Stock - Common						
Apple Inc common	105,000000	56.23	5,903 95	100.7500	10,578.75	4,674.80
Coca Cola Co common	160,000000	36.48	5,837 36	42.6600	6,825 60	988.24
Conocophillips common	100,000000	58.23	5,823 33	76.5200	7,652.00	1,828.67
Corning Incorporated	425,000000	13.21	5,614 59	19.3400	8,219.50	2,604.91
Exxon Mobil Corp common	65,000000	84.85	5,514 99	94.0500	6,113.25	598.26
Fedex Corp common	10,000000	92.34	923 40	161.4500	1,614.50	691.10
Intel Corp common	275,000000	21.69	5,964 15	34.8200	9,575.50	3,611.35
Johnson & Johnson common	85,000000	65.70	5,584 10	106.5900	9,060.15	3,476.05
Kraft Foods Group Inc.	153,000000	45.27	6,926 39	56.4000	8,629 20	1,702.81
Lowes Cos Inc common	20,000000	26.16	523 20	52.9200	1,058.40	535.20
MDU Res Group Inc common	375,000000	18.14	6,803.25	27.8100	10,428.75	3,625.50
McDonalds Corp common	60,000000	94.19	5,651 10	94.8100	5,688.60	37.50
Microsoft Corp common	20,000000	31.05	621 00	46.3600	927.20	306.20

Frank & Esther Wenstrom Foundation

Account Detail On: 09/30/2014						
Asset	Shares	Average Cost per Share	Total Cost	Current Price per Share	Current Market Value	Unrealized Gain/Loss
Equity						
Stock - Common						
Mondelez International	145 000000	25.11	3,641,27	34,2650	4,968,43	1,327.16
Oracle Corp common	35 000000	26.49	927,15	38,2800	1,339,80	412.65
Pfizer Inc common	45 000000	17.56	790,25	29,5700	1,330,65	540.40
Procter & Gamble Co common	90 000000	63.63	5,726,95	83,7400	7,536,60	1,809.65
Southern Co common	100 000000	15.76	1,576,12	43,6500	4,365.00	2,788.88
US Bancorp Del common New	1,730 000000	18.93	32,746,92	41,8300	72,365,90	39,618.98
Verizon Communications Inc common	150 000000	37.56	5,648,68	49,9900	7,498,50	1,849.82
Visa Inc	5,000000	95.81	479,05	213,3700	1,066,85	587.80
Walgreen Co common	20,000000	37.42	748.40	59,2700	1,185.40	437.00
Wells Fargo & Co New common	29 000000	224.91	6,522,45	51,8700	1,504.23	-5,018.22
Xcel Energy Inc common	310 000000	22.80	7,067,65	30,4000	9,424.00	2,356.35
Stock - Common Total	4,512 000000		127,565,70		198,956.76	71,391.06
Stock - Foreign						
Royal Dutch Shell PLC A D R CLA	100 000000	48.56	4,866 00	76,1300	7,613.00	2,747.00
Equity Total	6,558,697000		165,453.12	239,116.32		73,663.20
Fixed						
Mutual Funds - Fixed						
Dodge & Cox Income Fund #147	2,836,836000	13.86	39,327.49	13,8000	39,148.33	-179.16
Harbor Bond Fund #014	2,958,766000	12.43	36,779.05	12,1500	35,949.02	-830.03
Vanguard GNMA Admiral #536	2,770,853000	10.83	30,022.19	10,7000	29,648.12	-374.07
Vanguard Short-Term Investment-Grade Admiral #539	3,620,468000	10.80	39,108.67	10,7100	38,775.22	-333.45
Mutual Funds - Fixed Total	12,186,923000		145,237.40		143,520.69	-1,716.71
Grand Total	81,526,720000		373,471.62		445,418.11	71,946.49
Capital Gain/Loss Summary						
Capital Gain Term						
Long Term						\$0.00

YTD Amount
 \$0.00

Capital Gain/Loss Summary
 Capital Gain Term
 Long Term

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► 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

- 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

Enter filer's identifying number

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions Frank A & M Esther Wenstrom Foundation & American State Bank & Trust CO	Employer identification number (EIN) or 45-0447357
	Number, street, and room or suite no. If a P O box, see instructions 223 Main ST, P O Box 1446	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Williston, ND 58802	

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

American State Bank & Trust CO (Scott Snow)

- The books are in the care of ► **223 Main ST. - Williston, ND 58801**

Telephone No ► **701-774-4120** 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
May 15, 2015, 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 **OCT 1, 2013**, and ending **SEP 30, 2014**

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	\$	105.
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	\$	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	\$	105.

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