

OGDEN UT 84201-0029

In reply refer to: 4077950277 Jan. 27, 2020 LTR 4168C 0 N 41-6031510 000000 00

00026160

BODC: TE



SAINT PAUL & MINNESOTA FOUNDATION 101 5TH ST E STE 2400 SAINT PAUL MN 55101-1800



006027

Employer ID number: 41-6031510

Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Dec. 17, 2019, about your tax-exempt status.

We issued you a determination letter in February 1995, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

4077950277 Jan. 27, 2020 LTR 4168C 0 N 41-6031510 000000 00 00026161

SAINT PAUL & MINNESOTA FOUNDATION 101 5TH ST E STE 2400 SAINT PAUL MN 55101-1800

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

stephen a martin

Stephen A. Martin Director, EO Rulings & Agreements



OGDEN UT 84201-0029

006027.888581.477574.27827 1 AB 0.412 536

SAINT PAUL & MINNESOTA FOUNDATION 101 5TH ST E STE 2400 SAINT PAUL MN 55101-1800

006027

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window. 4077950277

BODCD-TE

Use for payments

Letter Number: LTR4168C Letter Date : 2020-01-27

Tax Period : 000000

416031510

SAINT PAUL & MINNESOTA FOUNDATION 101 5TH ST E STE 2400 SAINT PAUL MN 55101-1800

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0029