

## Filing Instructions

**Prepared for:**

Land Stewardship Project  
821 EAST 35TH STREET 200  
MINNEAPOLIS, MN 55407

**Prepared by:**

LEWIS & MOUNT LLC  
5151 EDINA INDUSTRIAL BLVD, STE 250  
EDINA, MN 55439

2024 FORM 990

**Electronic Filing:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2026

2024 FORM 990-T

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required.

Form 990-T has a balance due of \$4,285.

Payments should be made using the Electronic Federal Tax Payment System (EFTPS). Taxpayers can make deposits online at [www.eftps.gov](http://www.eftps.gov) or by calling EFTPS Customer Service at 1-800-555-4477. For deposits made by EFTPS to be on time, the organization must initiate the transaction during business hours at least 1 business day before the date the deposit is due. If you are using ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

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2025 FORM 990-T ESTIMATED TAX

Estimated tax installments are due as follows:

\$ 2,000 due by March 16, 2026

\$ 2,000 due by June 15, 2026

Payments should be made using the Electronic Federal Tax Payment System (EFTPS). Taxpayers can make deposits online at [www.eftps.gov](http://www.eftps.gov) or by calling EFTPS Customer Service at 1-800-555-4477. For deposits made by EFTPS to be on time, the organization must initiate the transaction during business hours at least 1 business day before the date the deposit is due. If you are using ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

2024 MINNESOTA FORM M4NP

You have a balance due of .....\$ 2,217.00

The return should be signed and dated by the authorized individual(s).

Please mail on or before June 15, 2026.

Mail to - Minnesota Revenue  
Mail Station 1257  
St. Paul, MN 55146-1257

Payment for the balance due must be made electronically via the Minnesota Revenue website at:

[https://www.mndor.state.mn.us/tp/eservices/\\_/](https://www.mndor.state.mn.us/tp/eservices/_/)

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2025 MINNESOTA ESTIMATED INCOME TAX

Estimated tax installments are due as follows:

Installment no. 3 ..... \$ 1,000.00 due by March 16, 2026  
Installment no. 4 ..... \$ 1,000.00 due by June 15, 2026

Payments must be made electronically via the Minnesota Revenue website at:

[https://www.mndor.state.mn.us/tp/eservices/\\_/](https://www.mndor.state.mn.us/tp/eservices/_/)

2024 MINNESOTA ANNUAL REPORT

You have a balance due of .....\$ 25.00

Enclose a check or money order for \$25.00, payable to State of Minnesota. Include the organization's Federal Employer Identification Number and 2024 Annual Report on the remittance.

The report should be signed and dated by the authorized individual(s).

Please mail on or before May 15, 2026.

Mail to - Minnesota Attorney Generals Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

# 2024

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

**LAND STEWARDSHIP PROJECT**

EIN or SSN

**41-1466054**

Name and title of officer or person subject to tax

**SCOTT ELKINS  
EXECUTIVE DIRECTOR**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here	<input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> <u>3,396,470.</u>
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4)	<b>6b</b> _____
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize LEWIS & MOUNT LLC to enter my PIN 54321  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**41935454321**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

LEWIS & MOUNT LLC

Date

01/27/26

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions. <b>LAND STEWARDSHIP PROJECT</b>	Taxpayer identification number (TIN) <b>41-1466054</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>821 EAST 35TH STREET, 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MINNEAPOLIS, MN 55407</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **FINANCE DIRECTOR**  
**821 E 35TH STREET SUITE 200 - MINNEAPOLIS, MN 55407**

Telephone No. **612-722-6377** 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 TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 \_\_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **24**, and ending **JUN 30**, 20 **25**

**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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

Form header section containing fields B through M: B Check if applicable, C Name of organization (LAND STEWARDSHIP PROJECT), D Employer identification number (41-1466054), E Telephone number (612-722-6377), G Gross receipts (\$3,414,413), H(a) Is this a group return, H(b) Are all subordinates included?, I Tax-exempt status, J Website (WWW.LANDSTEWARDSHIPPROJECT.ORG), K Form of organization, L Year of formation (1982), M State of legal domicile (MN).

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). It also includes Net Assets or Fund Balances (lines 20-22) comparing Prior Year and Current Year. Revenue total is 3,396,470 and total expenses are 4,143,126.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature block section containing fields for Sign Here (Signature of officer: SCOTT ELKINS, EXECUTIVE DIRECTOR), Paid (Preparer's name: CHRIS LEWIS, CPA; signature: CHRIS LEWIS, CPA; date: 01/27/26; PTIN: P01402886), and Preparer Use Only (Firm's name: LEWIS & MOUNT LLC; address: 5151 EDINA INDUSTRIAL BLVD, STE 250, EDINA, MN 55439; EIN: 85-1379064; phone: 952-854-6262).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE LAND STEWARDSHIP PROJECT (LSP) WAS ORGANIZED ON JUNE 1, 1982, AS A DIVISION OF THE NATIONAL CATHOLIC RURAL LIFE CONFERENCE AND IN 1983 WAS INCORPORATED UNDER THE MINNESOTA (MN) NONPROFIT CORPORATION ACT. LSP IS SUPPORTED PRIMARILY BY CONTRIBUTIONS AND GRANTS FROM

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 995,701. including grants of \$ ) (Revenue \$ 239,487. ) POLICY AND ORGANIZING THE LAND STEWARDSHIP PROJECT'S POLICY ORGANIZING STARTS FROM VALUES LIKE STEWARDSHIP AND JUSTICE AND THEN ORGANIZES PEOPLE, RESOURCES, AND IDEAS TO BUILD THE POWER TO MAKE A DIFFERENCE. LSP WORKS AT THE LOCAL, STATE, AND NATIONAL LEVELS TO CHANGE CORPORATE, GOVERNMENTAL, AND INSTITUTIONAL POLICIES AND PRACTICES.

KEY HIGHLIGHTS

GRASSROOTS ENGAGEMENT: ENGAGED 897 FARMERS AND THEIR RURAL NEIGHBORS IN POLICY AND ORGANIZING CAMPAIGNS THAT ADVANCE OUR COMMUNITY'S VALUES OF STEWARDSHIP AND JUSTICE.

STRATEGIC COMMUNICATIONS: DROVE A NARRATIVE EXPOSING THE ECONOMIC AND

4b (Code: ) (Expenses \$ 777,340. including grants of \$ ) (Revenue \$ 179,397. ) MEMBERSHIP AND COMMUNICATION THE MEMBERSHIP AND COMMUNICATIONS TEAM, WHICH CONDUCTS ONGOING OUTREACH, RECRUITMENT, RENEWAL, FUNDRAISING, AND ENGAGEMENT OF LSP'S MEMBERS AND SUPPORTERS.

KEY HIGHLIGHTS

SUPPORT FOR FARMERS: SUPPORTED 757 FARMERS AT ALL STAGES OF THEIR CAREERS THROUGH WORKSHOPS, FIELD DAY EVENTS, AND TECHNICAL ASSISTANCE. THIS INCLUDED PROVIDING SUPPORT AND EDUCATION TO 299 ESTABLISHED FARMERS AND LANDOWNERS TO HELP THEM TRANSITION LAND, IMPLEMENT SOIL HEALTH PRACTICES, AND DEVELOP LEADERSHIP SKILLS. WE ALSO HELPED 458 NEW FARMERS, INCLUDING 24 BIPOC PARTICIPANTS, REACH THEIR FARMING GOALS

4c (Code: ) (Expenses \$ 736,142. including grants of \$ ) (Revenue \$ ) SOIL HEALTH THE SOIL HEALTH PROGRAM WORKS WITH FARMERS, LANDOWNERS, NATURAL RESOURCE PROFESSIONALS, AND SCIENTISTS TO PROMOTE AGRICULTURAL SYSTEMS THAT TREAT SOIL AS A LONG-TERM INVESTMENT THAT CAN RESULT IN A MORE RESILIENT LANDSCAPE, THRIVING FARMS, AND VIBRANT COMMUNITIES. LSP'S FARMER-LED MODEL SUPPORTS LANDSCAPE-LEVEL CHANGE BY DIRECTLY SUPPORTING THE ADOPTION OF REGENERATIVE AGRICULTURAL PRACTICES THAT REDUCE RUNOFF, REDUCE EMISSIONS, IMPROVE SOIL FERTILITY AND FARM VIABILITY, AND INCREASE THE LAND'S RESILIENCE IN THE FACE OF THE EXISTING IMPACTS OF CLIMATE CHANGE.

KEY HIGHLIGHTS

4d Other program services (Describe on Schedule O.) (Expenses \$ 955,155. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,464,338.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 20. 'X' marks indicate 'Yes' responses for questions 1, 2, 4, 5, 6, 7, 8, 9, 10, 11a, 11b, 11e, 11f, 12a, 12b, 13, 14a, 14b, 15, 16, 17, 18, 19, 20a, 20b, and 21.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organization reporting, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (10), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN, WI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
FINANCE DIRECTOR - 612-722-6377
821 E 35TH STREET SUITE 200, MINNEAPOLIS, MN 55407

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT ELKINS EXECUTIVE DIRECTOR	52.00 1.00	X		X				118,598.	0.	39,538.
(2) TIMOTHY KENNEY DIR OF ADMIN AND FINANCE	41.00 1.00			X				90,637.	0.	29,097.
(3) OLIVIA BLANCHFLOWER DEPUTY EXECUTIVE DIRECTOR	40.00	X		X				90,420.	0.	11,253.
(4) BETH SLOCUM CHAIR	1.00 1.00	X		X				0.	0.	0.
(5) LAURA CULLIP BOARD MEMBER	1.00 1.00	X		X				0.	0.	0.
(6) SARA MORRISON SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(7) LAURIE DRIESSEN FOURTH OFFICER	1.00	X						0.	0.	0.
(8) DAN MCGRATH BOARD MEMBER	1.00	X						0.	0.	0.
(9) PAULA WILLIAMS BOARD MEMBER	1.00	X						0.	0.	0.
(10) LES MACARE BOARD MEMBER	1.00	X						0.	0.	0.
(11) ALETA BORRUD BOARD MEMBER	1.00	X						0.	0.	0.
(12) JOSH BRYCESON BOARD MEMBER	1.00	X						0.	0.	0.
(13) HANNAH BERNHARDT BOARD MEMBER	1.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b> .....							299,655.	0.	79,888.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							299,655.	0.	79,888.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	347,715.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	2,534,152.			
	<b>g</b>	Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		2,881,867.			
Program Service Revenue	<b>2 a</b>	<b>MEMBERSHIP DUES</b>	<b>Business Code</b>				
			531390	276,797.	276,797.		
	<b>b</b>	<b>SALES/SERVICE REVENUE</b>	531390	100,009.	100,009.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue .....					
<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		376,806.				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		75,851.		75,851.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	(i) Real	37,811.			
			(ii) Personal				
	<b>b</b>	Less: rental expenses ...	<b>6b</b>	17,943.			
	<b>c</b>	Rental income or (loss) .....	<b>6c</b>	19,868.			
	<b>d</b>	Net rental income or (loss) .....		19,868.	19,868.		
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>				
	<b>c</b>	Gain or (loss) .....	<b>7c</b>				
<b>d</b>	Net gain or (loss) .....						
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
		<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
		<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
		<b>10b</b>					
		<b>10c</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	<b>MISCELLANEOUS</b>	<b>Business Code</b>				
			900099	42,078.	42,078.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue .....					
<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		42,078.				
<b>12</b>	<b>Total revenue.</b> See instructions .....		3,396,470.	418,884.	19,868.	75,851.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	1,675.	1,675.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	203,808.	165,084.	24,457.	14,267.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,743,112.	1,411,921.	209,173.	122,018.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	51,550.	43,101.	4,877.	3,572.
<b>9</b> Other employee benefits .....	882,635.	737,971.	83,497.	61,167.
<b>10</b> Payroll taxes .....	142,992.	119,556.	13,527.	9,909.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	20,504.	20,504.		
<b>c</b> Accounting .....	10,450.	10,450.		
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	419,010.	419,010.		
<b>12</b> Advertising and promotion .....	7,169.	6,991.	28.	150.
<b>13</b> Office expenses .....	165,167.	136,097.	18,664.	10,406.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	81,453.	59,827.	17,032.	4,594.
<b>17</b> Travel .....	103,264.	88,538.	11,225.	3,501.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	77,948.	74,051.		3,897.
<b>20</b> Interest .....	14,513.	10,605.	3,441.	467.
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	17,318.	10,391.	6,927.	
<b>23</b> Insurance .....	11,969.	3,042.	8,618.	309.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>EQUIPMENT SERVICE/PURCH</u>	119,638.	87,874.	25,016.	6,748.
<b>b</b> <u>FARMER STIPENDS</u>	68,951.	57,650.	6,523.	4,778.
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	4,143,126.	3,464,338.	433,005.	245,783.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	345,206.	<b>1</b>	396,210.
	<b>2</b> Savings and temporary cash investments .....	2,509,776.	<b>2</b>	2,688,548.
	<b>3</b> Pledges and grants receivable, net .....	1,188,683.	<b>3</b>	524,025.
	<b>4</b> Accounts receivable, net .....	58,147.	<b>4</b>	22,527.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	45,035.	<b>9</b>	51,283.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,319,342.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 446,067.	894,671.	<b>10c</b> 873,275.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	919,626.	<b>12</b>	1,006,238.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	5,961,144.	<b>16</b>	5,562,106.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	140,389.	<b>17</b>	281,311.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	38,019.	<b>19</b>	33,675.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,213,952.	<b>23</b>	1,335,459.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,392,360.	<b>26</b>	1,650,445.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	1,108,781.	<b>27</b>	975,900.
	<b>28</b> Net assets with donor restrictions .....	3,460,003.	<b>28</b>	2,935,761.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	4,568,784.	<b>32</b>	3,911,661.
	<b>33</b> Total liabilities and net assets/fund balances .....	5,961,144.	<b>33</b>	5,562,106.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,396,470.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,143,126.
3	Revenue less expenses. Subtract line 2 from line 1	3	-746,656.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,568,784.
5	Net unrealized gains (losses) on investments	5	89,533.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,911,661.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3293684.	3109378.	3369881.	3110794.	3158664.	16042401.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	3293684.	3109378.	3369881.	3110794.	3158664.	16042401.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						16042401.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	3293684.	3109378.	3369881.	3110794.	3158664.	16042401.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	15,858.	20,644.	36,958.	45,967.	75,851.	195,278.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	621.			18,922.	19,868.	39,411.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						16277090.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	98.56	%
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	98.76	%
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			



**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

LAND STEWARDSHIP PROJECT

Employer identification number

41-1466054

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization  <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number  <b>41-1466054</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	VICTORIA JASKIERSKI  1135 GRANT BLVD W  WABASHA, MN 55981	\$ 67,917.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NOAH YOUNGS  384 14TH ST APT 4001  OAKLAND, CA 94612	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number  <b>41-1466054</b>
---	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number  <b>41-1466054</b>
---	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2024**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number (EIN) <b>41-1466054</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	4,577.	0.												
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	9,045.	0.												
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	13,622.	0.												
<b>d</b>	Other exempt purpose expenditures .....	4,129,504.	0.												
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	4,143,126.	0.												
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	357,156.	0.												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">IF the amount on line 1e, column (a) or (b), is:</th> <th style="text-align: left;">THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:														
not over \$500,000	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	89,289.	0.												
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount	320,220.	333,057.	347,007.	357,156.	1,357,440.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					2,036,160.
<b>c</b> Total lobbying expenditures	4,645.	47,345.	9,575.	13,622.	75,187.
<b>d</b> Grassroots nontaxable amount	80,055.	83,264.	96,752.	89,289.	349,360.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					524,040.
<b>f</b> Grassroots lobbying expenditures	3,396.	27,345.	5,530.	4,577.	40,848.



**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

LAND STEWARDSHIP PROJECT

Employer identification number

41-1466054

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)     Preservation of a historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes     No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes     No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	919,626.	821,340.	755,788.	892,975.	708,494.
<b>b</b> Contributions					5,000.
<b>c</b> Net investment earnings, gains, and losses	109,742.	120,446.	86,824.	-117,984.	197,223.
<b>d</b> Grants or scholarships	23,130.	22,160.	21,273.	19,203.	17,742.
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	1,006,238.	919,626.	821,340.	755,788.	892,975.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_%
  - b** Permanent endowment \_\_\_\_\_%
  - c** Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes      | No       |
|--|----------|----------|
| <b>(i)</b> Unrelated organizations?  | <b>X</b> |          |
| <b>(ii)</b> Related organizations?   |          | <b>X</b> |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> |          |          |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment** Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		557,500.		557,500.
<b>b</b> Buildings		644,593.	333,778.	310,815.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		117,249.	112,289.	4,960.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				873,275.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other		
(A) <b>BENEFICIAL INTEREST IN</b>		
(B) <b>FUNDS HELD BY OTHERS</b>	<b>1,006,238.</b>	<b>END-OF-YEAR MARKET VALUE</b>
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))	<b>1,006,238.</b>	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	<b>3,596,969.</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	<b>200,499.</b>
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	<b>200,499.</b>
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	<b>3,396,470.</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	<b>0.</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	<b>3,396,470.</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	<b>4,254,092.</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	<b>110,966.</b>
<b>e</b>	Add lines 2a through 2d .....	<b>2e</b>	<b>110,966.</b>
<b>3</b>	Subtract line 2e from line 1 .....	<b>3</b>	<b>4,143,126.</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b .....	<b>4c</b>	<b>0.</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	<b>4,143,126.</b>

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

**THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND APPLICABLE MINNESOTA STATUTES.**

**THE ORGANIZATION ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN THE FINANCIAL STATEMENTS ANNUALLY ASSESSING ITS EXPOSURE FOR UNCERTAIN TAX POSITIONS. IF REQUIRED, THE ORGANIZATION WOULD ACCRUE INCOME TAXES PLUS A RELATED INTEREST AND PENALTY AS A LIABILITY. FOR THE YEARS PRESENTED THE ORGANIZATION HAS RECORDED NO LIABILITY FOR UNCERTAIN TAX POSITIONS. TAX YEARS ENDING AFTER JUNE 30, 2022 REMAIN OPEN AND SUBJECT TO EXAMINATION FOR BOTH FEDERAL AND STATE RETURNS.**

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

**RELATED PARTY  
RENTAL EXPENSES  
UNREALIZED GAIN ON SECURITIES**

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

**RELATED PARTY  
RENTAL EXPENSES**



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

LAND STEWARDSHIP PROJECT

Employer identification number

41-1466054

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
TOWARD FARMLAND IN THE UNITED STATES, PROMOTE SUSTAINABLE AGRICULTURE  
AND DEVELOP HEALTHY COMMUNITIES. LSP IS DEDICATED TO CREATING  
TRANSFORMATIONAL CHANGE IN OUR FOOD AND FARMING SYSTEM BASED ON VALUES  
OF STEWARDSHIP, JUSTICE, DEMOCRACY AND HEALTH.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
INDIVIDUALS, FOUNDATIONS, CORPORATIONS, GOVERNMENTAL AGENCIES AND  
MEMBERSHIP REVENUE.

LSP WHOLLY OWNS LAND STEWARDSHIP LEGACY LIMITED LIABILITY COMPANY  
(LLC). THE PURPOSE OF THE LLC IS TO OWN AND OPERATE THE BUILDING IN  
MINNEAPOLIS WHERE LSP CURRENTLY LEASES OFFICE SPACE.  
TO SUPPORT OTHER NONPROFIT ORGANIZATIONS WHOSE MISSIONS SUPPORT THE  
BROADER WORK OF LSP, WE FISCALLY SPONSOR THE MIDWEST FARMERS OF COLOR  
COLLECTIVE.

LSP FOSTERS AN ETHIC OF STEWARDSHIP TOWARD FARMLAND IN THE UNITED  
STATES, PROMOTES SUSTAINABLE AGRICULTURE, AND DEVELOPS HEALTHY  
COMMUNITIES. LSP IS DEDICATED TO CREATING TRANSFORMATIONAL CHANGE IN  
OUR FOOD

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:  
ENVIRONMENTAL HARMS OF INDUSTRIAL AGRICULTURE AND THE BENEFITS OF A  
REGENERATIVE FOOD SYSTEM CENTERED ON SMALL AND MID-SIZED FARMERS  
THROUGH LSP COMMUNICATIONS AND EARNED MEDIA. LSP WAS FEATURED IN LOCAL,  
REGIONAL, AND NATIONAL NEWS OUTLETS 48 TIMES RAISING PUBLIC AWARENESS OF  
OUR ISSUE AREAS AND PERSPECTIVES AND GENERATED DOZENS OF COMMUNICATIONS  
PIECES INCLUDING 33 PODCASTS AND 2 ISSUES OF THE LAND STEWARDSHIP  
LETTER.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:  
INCLUDING ACCESSING LAND AND ADAPTING TO CLIMATE CHANGE.  
BASE BUILDING & LEADERSHIP: WELCOMED 529 NEW SUPPORTERS FARMERS, RURAL  
RESIDENTS, AND FOOD SYSTEM ADVOCATES. MANY BECAME ACTIVE CAMPAIGN  
LEADERS: 214 TESTIFIED AT THE CAPITOL, SPOKE TO MEDIA, LED LOCAL  
MEETINGS, AND SHARED THEIR STORIES TO SPOTLIGHT ISSUES. WE SUPPORTED 52  
EMERGING FARMER SPOKESPEOPLE TO BUILD CONFIDENCE AND PUBLIC SPEAKING  
SKILLS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:  
FARMER-TO-FARMER LEARNING: FOSTERED PEER LEARNING NETWORKS WHERE  
REGENERATIVE PRACTICES GROW OUT OF LIVED EXPERIENCE AND MUTUAL TRUST.  
THESE GROUPS BRING FARMERS TOGETHER TO VISIT EACH OTHER'S OPERATIONS,  
TROUBLESHOOT CHALLENGES, AND SHARE PRACTICAL, HANDS-ON INSIGHTS. WE  
SUPPORT FIVE GROUPS, WITH A NEW SMALL GRAINS GROUP LAUNCHING IN FY26.  
FARMERS REPORT THESE CONVERSATIONS WOULDN'T HAPPEN WITHOUT LSP'S  
FACILITATION. RESEARCH CONFIRMS PEER NETWORKS ARE ONE OF THE STRONGEST  
PREDICTORS OF SUSTAINABLE PRACTICE ADOPTION.

FORM 990, PART VI, SECTION A, LINE 6:  
VOTING MEMEBRS ARE THE BOARD OF DIRECTORS. LSP ALSO HAS NON-VOTING

Name of the organization

LAND STEWARDSHIP PROJECT

Employer identification number

41-1466054

**MEMBERS.****FORM 990, PART VI, SECTION B, LINE 11B:**

LSP GIVES THE AUDIT FIRM THE NECESSARY INFORMATION TO PREPARE THE 990. A DRAFT OF THE 990 IS REVIEWED BY MANAGEMENT, MANAGEMENT REVIEWS THE 990 WITH THE BOARD EXECUTIVE COMMITTEE AND THEN WITH THE FULL BOARD OF DIRECTORS. THE BOARD OF DIRECTORS HAS FINAL APPROVAL OF THE 990.

**FORM 990, PART VI, SECTION B, LINE 12C:**

ALL PAYMENTS TO INTERESTED PARTIES ARE REVIEWED BY THE EXECUTIVE AND ACCOUNTANT, AND IF NECESSARY BY THE BOARD CHAIR.

**FORM 990, PART VI, SECTION B, LINE 15:**

THE EXECUTIVE COMMITTEE REVIEWS THE EXECUTIVE DIRECTOR'S PERFORMANCE AND RECOMMENDS SALARY INCREASES TO THE FULL BOARD. THE SALARY IS BASED ON COMPARISON SALARIES THAT CAN BE FOUND IN THE MINNESOTA COUNCIL OF NON-PROFITS' "SALARY AND BENEFITS SURVEY."

THE EXECUTIVE DIRECTOR REVIEWS OTHER KEY EMPLOYEES AND SALARIES ARE BASED ON PERFORMANCE AND SALARY GUIDELINES FOUND IN THE MINNESOTA COUNCIL OF NON-PROFITS' "SALARY AND BENEFITS SURVEY." THIS IS ALSO USED TO UPDATE AN EMPLOYEE SALARY SCHEDULE USED BY SUPERVISORS.

**FORM 990, PART VI, SECTION C, LINE 19:**

GOVERNING DOCUMENTS ARE REGISTERED WITH THE MINNESOTA SECRETARY OF STATE'S OFFICE, AND ARE AVAILABLE TO THE PUBLIC. FINANCIAL STATEMENTS CAN BE OBTAINED THROUGH FEDERAL, MINNESOTA STATE, OR DUN & BRADSTREET OFFICES. CONFLICT OF INTEREST POLICY MUST BE REQUESTED FROM LSP.

**FORM 990, PART IX, LINE 11G, OTHER FEES:****PAYROLL SERVICES:**

PROGRAM SERVICE EXPENSES	44,219.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	44,219.

**CONSULTANTS:**

PROGRAM SERVICE EXPENSES	373,127.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	373,127.

**PROFESSIONAL DEVELOPMENT:**

PROGRAM SERVICE EXPENSES	1,664.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,664.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	419,010.
--	----------

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **LAND STEWARDSHIP PROJECT** Employer identification number **41-1466054**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
LAND STEWARDSHIP LEGACY LLC - 42-2569796 821 35TH ST. E MINNEAPOLIS, MN 55407	OWNERSHIP OF BUILDING/LAND	MINNESOTA	37,813.	634,825.	LAND STEWARDSHIP PROJECT

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LAND STEWARDSHIP ACTION FUND - 82-4347114 821 35TH ST. E MINNEAPOLIS, MN 55407	PROMOTE SOCIAL WELFARE	MINNESOTA	501(C)(4)		LAND STEWARDSHIP PROJECT		<b>X</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				





2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 COGS

COGS

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
99	BUILDING - FIREHOUSE	07/24/11	SL	30.00		16	127,700.				127,700.	54,904.		4,257.	59,161.
100	BUILDING IMPROVEMENTS - LSP	07/24/11	SL	30.00		16	16,766.				16,766.	7,266.		559.	7,825.
101	BUILDING IMPROVEMENTS - LLC	07/24/11	SL	30.00		16	394,231.				394,231.	152,218.		13,141.	165,359.
102	BUILDING IMPROVEMENTS ROOF	12/01/11	SL	15.00		16	43,923.				43,923.	36,846.		2,928.	39,774.
	* 990 COGS TOTAL BUILDINGS						582,620.				582,620.	251,234.		20,885.	272,119.
	FURNITURE & FIXTURES														
103	FURNANCE - UPSTAIRS BULLPEN	12/23/10	SL	15.00		16	2,545.				2,545.	2,291.		170.	2,461.
104	DOOR INTERCOM SYSTEM	12/23/10	SL	5.00		16	1,700.				1,700.	1,700.		0.	1,700.
105	CHAIRS FOR CONFRENCE ROOM	07/01/13	SL	10.00		16	6,595.				6,595.	6,595.		0.	6,595.
106	A/C UNIT - UPSTAIRS FRONT	08/31/13	SL	15.00		16	4,395.				4,395.	3,200.		293.	3,493.
107	% OF TABLES FOR CONFRENCE ROOM	08/15/14	SL	5.00		16	2,431.				2,431.	2,431.		0.	2,431.
	* 990 COGS TOTAL FURNITURE & FIXTURES						17,666.				17,666.	16,217.		463.	16,680.
	LAND														
98	LAND		L				270,700.				270,700.			0.	
	* 990 COGS TOTAL LAND						270,700.				270,700.	0.		0.	0.
	* GRAND TOTAL 990 COGS DEPR						870,986.				870,986.	267,451.		21,348.	288,799.



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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
3	BUILDING LEWISTON	12/31/82	SL	30.00		16	35,000.				35,000.	35,000.		0.	35,000.
4	BLDG. LEW. REFINANCE	12/31/82	SL	22.50		16	830.				830.	830.		0.	830.
5	BLDG LEW. IMPROVEMENTS	12/31/82	SL	22.50		16	11,932.				11,932.	11,932.		0.	11,932.
6	BLDG LEW. IMP - SEMMCHRA	12/31/82	SL	15.00		16	9,193.				9,193.	9,193.		0.	9,193.
7	BLD LEWISTON IMPROVEMENT	12/31/82	SL	4.00		16	4,100.				4,100.	4,100.		0.	4,100.
8	BLD LEWISTON SINK/VANITY	01/01/14	SL	17.00		16	919.				919.	617.		54.	671.
	* 990 PAGE 10 TOTAL BUILDINGS						61,974.				61,974.	61,672.		54.	61,726.
	FURNITURE & FIXTURES														
9	AIR CONDITIONER	07/26/97	SL	5.00		16	1,345.				1,345.	1,345.		0.	1,345.
10	CAMERA, DIGITAL	09/09/99	SL	3.00		16	737.				737.	737.		0.	737.
11	PROJECTOR, DELL 3400MP	04/02/02	SL	5.00		16	1,039.				1,039.	1,039.		0.	1,039.
12	COMPUTER, LAPTOP ACER DOUG	04/14/02	SL	3.00		16	869.				869.	869.		0.	869.
13	MONITOR, ACER KB	04/14/02	SL	3.00		16	250.				250.	250.		0.	250.
14	MONITOR, ACER KS	04/14/02	SL	3.00		16	250.				250.	250.		0.	250.
15	ACER LAPTOP CAROLINE	08/23/03	SL	3.00		16	650.				650.	650.		0.	650.
16	FURNACE REPAIRS	01/15/05	SL	10.00		16	2,637.				2,637.	2,637.		0.	2,637.
17	COMPUTER, IMAC 21 FOR PARKER	01/18/06	SL	3.00		16	1,388.				1,388.	1,388.		0.	1,388.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
18	MACBOOK COMPUTER	08/30/06	SL	3.00		16	1,415.				1,415.	1,415.		0.	1,415.
19	PHONE & VOICE MAIL SYSTEM	01/20/07	SL	5.00		16	4,090.				4,090.	4,090.		0.	4,090.
20	COMPUTER SYSTEM UPGRADE	01/24/07	SL	3.00		16	1,980.				1,980.	1,980.		0.	1,980.
21	MACBOOK COMPUTER JOHANNA	06/06/08	SL	3.00		16	1,242.				1,242.	1,242.		0.	1,242.
22	DESKTOP COMPUTER DOUG	10/02/10	SL	3.00		16	859.				859.	859.		0.	859.
23	BASIC SMB NAS DEVICE	11/13/10	SL	3.00		16	824.				824.	824.		0.	824.
24	CAROLINE	04/18/12	SL	3.00		16	1,228.				1,228.	1,228.		0.	1,228.
25	SEVER FOR LEWISON	12/12/12	SL	3.00		16	1,252.				1,252.	1,252.		0.	1,252.
26	LAPTOP DORI	10/09/13	SL	3.00		16	1,108.				1,108.	1,108.		0.	1,108.
27	DOUG DESKTOP	11/29/14	SL	3.00		16	800.				800.	800.		0.	800.
29	CAMERA, DIGITAL OLYMPUS	09/09/99	SL	3.00		16	737.				737.	737.		0.	737.
30	PRINTER, HP LASERJET 1320N	08/23/01	SL	5.00		16								0.	
31	TELEPHONE SYSTEM	01/18/02	SL	3.00		16	2,193.				2,193.	2,193.		0.	2,193.
32	MACBOOK COMPUTER	10/23/04	SL	3.00		16	1,369.				1,369.	1,369.		0.	1,369.
33	MACBOOK COMPUTER	05/27/05	SL	3.00		16								0.	
34	MACBOOK COMPUTER	08/18/05	SL	3.00		16								0.	
35	CONFERENCE PHONE - MONTE	05/27/06	SL	3.00		16	495.				495.	495.		0.	495.
36	MACBOOK COMPUTER	08/30/06	SL	3.00		16	1,377.				1,377.	1,377.		0.	1,377.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
37	HP PROBOOK 650 AMY	01/31/10	SL	3.00		16	1,395.				1,395.	1,395.		0.	1,395.
38	HP PROBOOK 650 RICHARD	02/28/10	SL	3.00		16	1,396.				1,396.	1,396.		0.	1,396.
39	MACBOOK PRO COMPUTER - TERRY	02/27/15	SL	3.00		16	919.				919.	919.		0.	919.
40	COMPUTER, DELL DEM. 3000	05/25/01	SL	3.00		16								0.	
41	MONITOR, DELL FLAT SCREEN	05/25/01	SL	3.00		16								0.	
42	COMP, LAP TOP DELL 2200	05/30/01	SL	3.00		16								0.	
43	PROJECTOR,	02/27/04	SL	5.00		16	1,310.				1,310.	1,310.		0.	1,310.
44	WALL PANELS, HERMAN MILLER	11/11/04	SL	10.00		16	2,181.				2,181.	2,181.		0.	2,181.
45	PRINTER, AFICIO 4100N, B&W	11/27/04	SL	5.00		16	665.				665.	665.		0.	665.
46	PRINTER, 4100N W/PAPER UNIT	12/10/04	SL	5.00		16	849.				849.	849.		0.	849.
47	PRINTER, AFICIO 4100N, B&W	12/10/04	SL	5.00		16	665.				665.	665.		0.	665.
48	LSP SIGN AT NEW LOCATION	11/09/04	SL	5.00		16	1,033.				1,033.	1,033.		0.	1,033.
49	PHONE/DATA SYSTEM NEW LOCATION	12/31/04	SL	5.00		16	10,029.				10,029.	10,029.		0.	10,029.
50	COMPUTER, IMAC FLAT SCREEN	11/09/09	SL	3.00		16	1,017.				1,017.	1,017.		0.	1,017.
51	COMPUTER, MACBOOK	11/09/09	SL	3.00		16								0.	
52	COMPUTER, LAPTOP, E MACHINE	01/18/06	SL	3.00		16	550.				550.	550.		0.	550.
53	COMPUTER, MACBOOK	02/22/06	SL	3.00		16	1,412.				1,412.	1,412.		0.	1,412.
54	COMPUTER, MACBOOK	02/22/06	SL	3.00		16								0.	

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
55	COMPUTER, MACBOOK	02/22/06	SL	3.00		16	1,549.				1,549.	1,549.		0.	1,549.
56	COMPUTER, MACBOOK	02/22/06	SL	3.00		16	1,297.				1,297.	1,297.		0.	1,297.
57	COMPUTER UPGRADE	05/20/06	SL	3.00		16	600.				600.	600.		0.	600.
58	COMPUTER, MACBOOK	07/13/06	SL	3.00		16								0.	
59	COMPUTER, LAPTOP LENOVO	12/17/06	SL	3.00		16								0.	
60	COMPUTER, MACBOOK PRO 13"	03/07/08	SL	3.00		16	1,570.				1,570.	1,570.		0.	1,570.
61	SERVER UPGRADE - PHASE 1	01/30/09	SL	5.00		16	5,778.				5,778.	5,778.		0.	5,778.
62	PHONE SYSTEM UPGRADE	01/30/09	SL	5.00		16	9,593.				9,593.	9,593.		0.	9,593.
63	IT SET UP - PHASE 1	12/30/08	SL	5.00		16	2,042.				2,042.	2,008.		0.	2,008.
64	MARK COMPUTER	03/14/09	SL	3.00		16	2,285.				2,285.	2,285.		0.	2,285.
65	IT SERVER - PHASE 2	05/23/09	SL	5.00		16	19,858.				19,858.	19,858.		0.	19,858.
66	IT-SONICWALL	05/23/09	SL	3.00		16	652.				652.	652.		0.	652.
67	MIKE COMPUTER	05/30/09	SL	3.00		16	1,292.				1,292.	1,292.		0.	1,292.
68	INTERN COMP	06/29/09	SL	3.00		16	1,275.				1,275.	1,275.		0.	1,275.
69	ANNA COMPUTER	06/29/09	SL	3.00		16	1,348.				1,348.	1,348.		0.	1,348.
70	CHAIRS FOR CONF ROOM	06/02/09	SL	10.00		16	1,274.				1,274.	1,274.		0.	1,274.
71	COMPUTER, LAPTOP PAUL	09/16/09	SL	3.00		16	1,254.				1,254.	1,184.		0.	1,184.
72	COMPUTER, KAITLYN	09/16/09	SL	3.00		16	1,303.				1,303.	905.		0.	905.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
73	COMPUTER STEPHANIE	07/20/10	SL	3.00		16	1,309.				1,309.	1,309.		0.	1,309.
74	AMELIA HP DESKTOP COMPUTER	09/21/10	SL	3.00		16	949.				949.	949.		0.	949.
75	HP PROBOOK GEORGE	10/20/10	SL	3.00		16	1,314.				1,314.	1,314.		0.	1,314.
76	TIMOTHY DESKTOP COMPUTER	01/15/11	SL	3.00		16	928.				928.	928.		0.	928.
77	STEVE DESKTOP COMPUTER	01/15/11	SL	3.00		16	1,138.				1,138.	1,138.		0.	1,138.
78	HP PROBOOK BOBBY	01/15/11	SL	3.00		16	1,253.				1,253.	1,253.		0.	1,253.
79	HP PROBOOK SHELLY	01/15/11	SL	3.00		16	1,253.				1,253.	1,253.		0.	1,253.
80	HP PROBOOK ROBYN	12/14/11	SL	3.00		16	1,314.				1,314.	1,314.		0.	1,314.
81	HP PROBOOK JOSH	12/09/11	SL	3.00		16	1,314.				1,314.	1,314.		0.	1,314.
82	HP PROBOOK MARYAN		SL	3.00		16	1,314.				1,314.	1,314.		0.	1,314.
83	HP PROBOOK JONATHAN	01/26/12	SL	3.00		16	1,314.				1,314.	1,314.		0.	1,314.
84	HP PROBOOK ABBY	01/14/12	SL	3.00		16	1,228.				1,228.	1,228.		0.	1,228.
85	HP PROBOOK	07/04/12	SL	3.00		16	1,358.				1,358.	1,358.		0.	1,358.
86	HP PROBOOK	07/04/12	SL	3.00		16	1,358.				1,358.	1,358.		0.	1,358.
87	MAC BOOK BRIAN	08/17/12	SL	3.00		16	2,503.				2,503.	2,503.		0.	2,503.
88	HP PRO BOOK	10/30/12	SL	3.00		16	1,358.				1,358.	1,358.		0.	1,358.
89	HP PRO BOOK - MARK	01/09/13	SL	3.00		16	1,408.				1,408.	1,408.		0.	1,408.
90	HP PRO BOOK REBECCA	09/26/13	SL	3.00		16	1,337.				1,337.	1,337.		0.	1,337.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	HP PRO BOOK TIMOTHY	09/26/13	SL	3.00		16	1,337.				1,337.	1,337.		0.	1,337.
92	HP PRO BOOK PAUL	10/09/13	SL	3.00		16	1,201.				1,201.	1,201.		0.	1,201.
93	HP PRO BOOK SARAH	10/09/13	SL	3.00		16	1,201.				1,201.	1,201.		0.	1,201.
94	FORTIGATE UTM BUNDLE ACCESS POINT	12/18/14	SL	3.00		16	1,879.				1,879.	1,879.		0.	1,879.
95	HP PRO BOOK MIKE	05/12/15	SL	3.00		16	1,167.				1,167.	1,167.		0.	1,167.
96	REMOVAL OF ASSETS	05/18/16	SL	1091M		16	-11,339.				-11,339.	-11,339.		0.	-11,339.
97	REMOVAL OF ASSETS	06/19/17	SL	.000		16	-25,418.				-25,418.	-25,418.		0.	-25,418.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						100,503.				100,503.	98,793.		0.	98,793.
	LAND														
1	LAND DONATION	12/31/82	L				281,800.				281,800.			0.	
2	LAND (NO REDUCTION) ACCT 1610	12/31/82	L				5,000.				5,000.			0.	
	* 990 PAGE 10 TOTAL LAND						286,800.				286,800.	0.		0.	0.
	* GRAND TOTAL 990 PAGE 10 DEPR						449,277.				449,277.	160,465.		54.	160,519.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						447,963.			0.	447,963.	160,359.			160,413.
	ACQUISITIONS						1,314.			0.	1,314.	1,314.			1,314.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						449,277.			0.	449,277.	161,673.			161,727.



**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**

**2025**

(and on Investment Income for Private Foundations) FORM 990-T

► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year .....		1	
2	Tax on the amount on line 1 .....		2	
3	Alternative minimum tax for trusts .....		3	
4	Total. Add lines 2 and 3 .....		4	
5	Estimated tax credits .....		5	
6	Subtract line 5 from line 4 .....		6	
7	Other taxes .....		7	
8	Total. Add lines 6 and 7 .....		8	
9	Credit for federal tax paid on fuels .....		9	
10a	Subtract line 9 from line 8. <b>Note:</b> If less than \$500, the organization does not need to make estimated tax payments .....	10a		
b	Enter the tax shown on the 2024 return. <b>Caution:</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c .....	10b	3,962.	
c	<b>2025 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c .....	<b>ADJUSTED TO</b>		10c 4,000.

		(a)	(b)	(c)	(d)
11	Installment due dates .....	11		03/16/26	06/15/26
12	Installments. Enter 25% of line 10c in columns (a) through (d) .....	12		2,000.	2,000.
13	2024 Overpayment .....	13			
14	Payment due (Subtract line 13 from line 12) .....	14		2,000.	2,000.

Form **990-W**

Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

# 2024

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **LAND STEWARDSHIP PROJECT** EIN or SSN **41-1466054**

Name and title of officer or person subject to tax **SCOTT ELKINS  
EXECUTIVE DIRECTOR**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input checked="" type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> <u>3,962.</u>
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize LEWIS & MOUNT LLC to enter my PIN 54321  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_

Date \_\_\_\_\_

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41935454321

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature LEWIS & MOUNT LLC Date 01/27/26

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions. <b>LAND STEWARDSHIP PROJECT</b>	Taxpayer identification number (TIN) <b>41-1466054</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>821 EAST 35TH STREET, 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MINNEAPOLIS, MN 55407</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **FINANCE DIRECTOR**  
**821 E 35TH STREET SUITE 200 - MINNEAPOLIS, MN 55407**

Telephone No. **612-722-6377** 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 TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **26**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 \_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **24**, and ending **JUN 30**, 20 **25**

**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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section containing organization name (LAND STEWARDSHIP PROJECT), address (821 EAST 35TH STREET, 200), EIN (41-1466054), and book value of assets (5,562,106).

Form section containing organization type (501(c) corporation), filing status (filing only to claim), and books in care of (FINANCE DIRECTOR).

Table for Part I: Total Unrelated Business Taxable Income. Rows include total income (19,868), deductions (1,000), and final taxable income (18,868).

Table for Part II: Tax Computation. Rows include tax on corporations (3,962), proxy tax, and total tax amount (3,962).

Table for Part III: Tax and Payments. Rows include foreign tax credit, other credits, and total tax amount (3,962).

<b>Part III Tax and Payments</b> <i>(continued)</i>			
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>	0.
<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>	
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>	
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>	
<b>j</b>	Other (see instructions) .....	<b>6j</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....	<b>8</b>	207.
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed <b>STATEMENT 3</b> .....	<b>9</b>	4,169.
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax Refunded</b> .....	<b>11</b>	

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
<b>1</b>	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....		X
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		Available post-2017 NOL carryover
			\$
			\$
			\$
			\$
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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.				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer	Date	EXECUTIVE DIRECTOR		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	CHRIS LEWIS, CPA	CHRIS LEWIS, CPA	01/27/26		P01402886
	Firm's name	Firm's EIN			85-1379064
	Firm's address			Phone no.	
	LEWIS & MOUNT LLC 5151 EDINA INDUSTRIAL BLVD, STE 250 EDINA, MN 55439			952-854-6262	

FORM 990-T		LATE PAYMENT INTEREST			STATEMENT 1		
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST	
TAX DUE	11/17/25	3,962.	3,962.	.0700	75	57.	
DATE FILED	01/31/26		4,019.				
TOTAL LATE PAYMENT INTEREST						57.	

FORM 990-T		LATE PAYMENT PENALTY			STATEMENT 2	
DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY	
TAX DUE	11/17/25	3,962.	3,962.	3	59.	
DATE FILED	01/31/26		3,962.			
TOTAL LATE PAYMENT PENALTY					59.	

FORM 990-T		INTEREST AND PENALTIES			STATEMENT 3	
TAX FROM FORM 990-T, PART IV						3,962.
UNDERPAYMENT PENALTY						207.
LATE PAYMENT INTEREST						57.
LATE PAYMENT PENALTY						59.
TOTAL AMOUNT DUE						4,285.

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1

OMB No. 1545-0047

2024

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>LAND STEWARDSHIP PROJECT</b>	<b>B</b> Employer identification number <b>41-1466054</b>
<b>C</b> Unrelated business activity code (see instructions) <b>110000</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **OFFICE SPACE**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales _____			
<b>b</b> Less returns and allowances _____ <b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8) .....	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions .....	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) .....	<b>5</b>		
<b>6</b> Rent income (Part IV) .....	<b>6</b> 37,811.	<b>17,943.</b>	<b>19,868.</b>
<b>7</b> Unrelated debt-financed income (Part V) .....	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI) .....	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) .....	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII) .....	<b>10</b>		
<b>11</b> Advertising income (Part IX) .....	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement) .....	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12 .....	<b>13</b> 37,811.	<b>17,943.</b>	<b>19,868.</b>

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X) .....	<b>1</b>	
<b>2</b> Salaries and wages .....	<b>2</b>	
<b>3</b> Repairs and maintenance .....	<b>3</b>	
<b>4</b> Bad debts .....	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions .....	<b>5</b>	
<b>6</b> Taxes and licenses .....	<b>6</b>	
<b>7</b> Depreciation (attach Form 4562). See instructions .....	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return .....	<b>8a</b>	<b>8b</b>
<b>9</b> Depletion .....	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans .....	<b>10</b>	
<b>11</b> Employee benefit programs .....	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII) .....	<b>12</b>	
<b>13</b> Excess readership costs (Part IX) .....	<b>13</b>	
<b>14</b> Other deductions (attach statement) .....	<b>14</b>	
<b>15 Total deductions.</b> Add lines 1 through 14 .....	<b>15</b>	<b>0.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....	<b>16</b>	<b>19,868.</b>
<b>17</b> Deduction for net operating loss. See instructions .....	<b>17</b>	<b>0.</b>
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16 .....	<b>18</b>	<b>19,868.</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  OFFICE SPACE 821 EAST 35TH STREET SUITE 200, MINNEAPOLIS, MN 554

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....	0.			
<b>b</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....	37,811.			
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....	37,811.			
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				37,811.
4 Deductions directly connected with the income in lines 2a and 2b (attach statement) <b>STMT 4</b> .....	17,943.			
5 <b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....				17,943.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement) .....				
<b>b</b> Other deductions (attach statement) .....				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) .....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6 Divide line 4 by line 5 .....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11 <b>Total dividends-received deductions</b> included in line 10 .....				0.

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4	
5	Gross income from activity that is not unrelated business income _____	5	
6	Expenses attributable to income entered on line 5 _____	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7	



<u>DESCRIPTION</u>	<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>	<u>TOTAL</u>
RENT		8,185.	
INSURANCE		2,186.	
INTEREST		2,816.	
OFFICE		732.	
DEPRECIATION		4,024.	
	- SUBTOTAL -	1	17,943.
TOTAL TO FORM 990-T, SCHEDULE A, PART IV, LINE 4			17,943.

# Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-T**

**2024**

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

Name <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number <b>41-1466054</b>
---	---

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

<b>Part I Required Annual Payment</b>			
1 Total tax (see instructions) .....		<b>1</b>	3,962.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>		
c Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>		
d Total. Add lines 2a through 2c .....		<b>2d</b>	
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....		<b>3</b>	3,962.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....		<b>4</b>	3,764.
5 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....		<b>5</b>	3,764.

**Part II Reasons for Filing** - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6  The corporation is using the adjusted seasonal installment method.

7  The corporation is using the annualized income installment method.

8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

<b>Part III Figuring the Underpayment</b>					
		(a)	(b)	(c)	(d)
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	<b>9</b>	10/15/24	12/15/24	03/15/25	06/15/25
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	<b>10</b>	941.	941.	941.	941.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions .....	<b>11</b>				
<b>Complete lines 12 through 18 of one column before going to the next column.</b>					
12 Enter amount, if any, from line 18 of the preceding column .....	<b>12</b>				
13 Add lines 11 and 12 .....	<b>13</b>				
14 Add amounts on lines 16 and 17 of the preceding column .....	<b>14</b>		941.	1,882.	2,823.
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b>	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		941.	1,882.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>	941.	941.	941.	941.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b>				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions ..... <b>19</b>				
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2024 and before 7/1/2024 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2024 and before 10/1/2024 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2024 and before 1/1/2025 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2024 and before 4/1/2025 .....	<b>27</b>	<b>SEE ATTACHED WORKSHEET</b>		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2025 and before 7/1/2025 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2025 and before 10/1/2025 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2025 and before 1/1/2026 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2025 and before 3/16/2026 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b> \$			<b>207.</b>

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 800-829-4933 to get interest rate information.



# Alternative Minimum Tax-Corporations

# 2024

Attach to your tax return.  
 Go to [www.irs.gov/Form4626](http://www.irs.gov/Form4626) for instructions and the latest information.

Name of corporation  <b>LAND STEWARDSHIP PROJECT</b>	Employer identification number (EIN)  <b>41-1466054</b>
--	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? .....  Yes  No  
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)?  Yes  No  
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

**Part I Applicable Corporation Determination** (Report all amounts in U.S. dollars.)

*If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.*

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
<b>1</b> Net income or loss per applicable financial statement(s) (AFS) (see inst):			
<b>a</b> Consolidated net income or loss per the AFS of the corporation .....	<b>1a</b>		
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) .....	<b>1b</b>		
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) .....	<b>1c</b>		
<b>d</b> Adjustment for certain consolidating entries (see instructions) .....	<b>1d</b>		
<b>e</b> Specified additional net income or loss item B. Reserved for future use	<b>1e</b>		
<b>f</b> AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d .....	<b>1f</b>		
<b>2</b> Adjustments (see instructions):			
<b>a</b> Financial statements covering different tax years .....	<b>2a</b>		
<b>b</b> Corporations that are not included on the taxpayer's consolidated return .....	<b>2b</b>		
<b>c</b> Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG) .....	<b>2c</b>		
<b>d</b> Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	<b>2d</b>		
<b>e</b> Certain taxes .....	<b>2e</b>		
<b>f</b> Patronage dividends and per-unit retain allocations (cooperatives only)	<b>2f</b>		
<b>g</b> Alaska native corporations .....	<b>2g</b>		
<b>h</b> Certain credits .....	<b>2h</b>		
<b>i</b> Mortgage servicing income .....	<b>2i</b>		
<b>j</b> Tax-exempt entities (organizations subject to tax under section 511) ...	<b>2j</b>		
<b>k</b> Depreciation .....	<b>2k</b>		
<b>l</b> Qualified wireless spectrum .....	<b>2l</b>		
<b>m</b> Covered transactions .....	<b>2m</b>		
<b>n</b> Adjustments related to bankruptcy and insolvency .....	<b>2n</b>		
<b>o</b> Certain insurance company adjustments .....	<b>2o</b>		
<b>p</b> Adjustment P - Reserved for future use .....	<b>2p</b>		
<b>q</b> Adjustment Q - Reserved for future use .....	<b>2q</b>		
<b>r</b> Adjustment R - Reserved for future use .....	<b>2r</b>		
<b>s</b> Adjustment S - Reserved for future use .....	<b>2s</b>		
<b>z</b> Other .....	<b>2z</b>		
<b>3</b> Specified adjustment. Reserved for future use .....	<b>3</b>		
<b>4</b> Total adjustments. Combine lines 2a through 2z .....	<b>4</b>		
<b>5</b> AFSI. Combine lines 1f and 4 .....	<b>5</b>		
<b>6</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5 .....			<b>6</b>
<b>7</b> 3-year average annual AFSI (see instructions) .....			<b>7</b>

**Part I** **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

- 8** Is line 7 more than \$1 billion?  
 **Yes.** Continue to line 9.  
 **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?  
 **Yes.** Continue to line 10.  
 **No.** Continue to Part II.

	<b>(a)</b> First Preceding Year Ended	<b>(b)</b> Second Preceding Year Ended	<b>(c)</b> Third Preceding Year Ended	
<b>10</b> AFSI for purposes of the \$100 million test before adjustments:				
<b>a</b> AFSI from line 5 .....	<b>10a</b>			
<b>b</b> Aggregation differences (see instructions) .....	<b>10b</b>			
<b>c</b> Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b .....	<b>10c</b>			
<b>11</b> Adjustments:				
<b>a</b> Income not effectively connected to a U.S. trade or business .....	<b>11a</b>			
<b>b</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions) .....	<b>11b</b>			
<b>c</b> Reserved for future use - Other adjustments 1 .....	<b>11c</b>			
<b>d</b> Reserved for future use - Other adjustments 2 .....	<b>11d</b>			
<b>12</b> Total adjustments. Combine lines 11a and 11b .....	<b>12</b>			
<b>13</b> Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12 .....	<b>13</b>			
<b>14</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13 .....				<b>14</b>
<b>15</b> 3-year average annual AFSI for purposes of the \$100 million test .....				<b>15</b>

- 16** Is line 15 \$100 million or more?  
 **Yes.** Continue to Part II.  
 **No.** STOP here. Attach to your tax return.

**Part II Corporate Alternative Minimum Tax (CAMT)**

<b>1</b> Net income or loss per AFS (see instructions):		
<b>a</b> Consolidated net income or loss per the AFS of the corporation .....	<b>1a</b>	18,868.
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss) .....	<b>1b</b>	
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income) .....	<b>1c</b>	
<b>d</b> Adjustment for certain consolidating entries (see instructions) .....	<b>1d</b>	
<b>e</b> Specified additional net income or loss item D. Reserved for future use .....	<b>1e</b>	
<b>f</b> AFS net income or loss before adjustments. Combine lines 1a through 1d .....	<b>1f</b>	18,868.
<b>2</b> Adjustments (see instructions):		
<b>a</b> Financial statements covering different tax years .....	<b>2a</b>	
<b>b</b> Reserved for future use - Adjustment 2b .....	<b>2b</b>	
<b>c</b> Corporations that are not included on the taxpayers - consolidated return (see instructions) .....	<b>2c</b>	
<b>d</b> The corporation's distributive share of adjusted financial statement income of partnerships .....	<b>2d</b>	
<b>e</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 .....	<b>2e</b>	
<b>f</b> Amounts that are not effectively connected to a U.S. trade or business .....	<b>2f</b>	
<b>g</b> Certain taxes. Enter the amount from Part III, line 7 .....	<b>2g</b>	
<b>h</b> Patronage dividends and per-unit retain allocations (cooperatives only) .....	<b>2h</b>	
<b>i</b> Alaska native corporations .....	<b>2i</b>	
<b>j</b> Certain credits .....	<b>2j</b>	
<b>k</b> Mortgage servicing income .....	<b>2k</b>	
<b>l</b> Covered benefit plans described in section 56A(c)(11)(B) .....	<b>2l</b>	
<b>m</b> Tax-exempt entities (organizations subject to tax under section 511) .....	<b>2m</b>	
<b>n</b> Depreciation .....	<b>2n</b>	
<b>o</b> Qualified wireless spectrum .....	<b>2o</b>	
<b>p</b> Covered transactions .....	<b>2p</b>	
<b>q</b> Adjustments related to bankruptcy and insolvency .....	<b>2q</b>	
<b>r</b> Certain insurance company adjustments .....	<b>2r</b>	
<b>s</b> AFSI adjustment S - Reserved for future use .....	<b>2s</b>	
<b>t</b> AFSI adjustment T - Reserved for future use .....	<b>2t</b>	
<b>u</b> AFSI adjustment U - Reserved for future use .....	<b>2u</b>	
<b>z</b> Other .....	<b>2z</b>	
<b>3</b> Total adjustments. Combine lines 2a through 2z .....	<b>3</b>	
<b>4</b> AFSI before financial statement net operating loss carryover. Combine lines 1f and 3 .....	<b>4</b>	18,868.
<b>5</b> Financial statement net operating loss (FSNOL) (see instructions) .....	<b>5</b>	
<b>6</b> AFSI. Subtract line 5 from line 4. If zero or less, enter -0- .....	<b>6</b>	18,868.
<b>7</b> Multiply line 6 by 15% (0.15) .....	<b>7</b>	2,830.
<b>8</b> Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst) .....	<b>8</b>	
<b>9</b> Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0- .....	<b>9</b>	2,830.
<b>10</b> Regular tax liability (see instructions) .....	<b>10</b>	3,962.
<b>11</b> Base erosion minimum tax (see instructions) .....	<b>11</b>	0.
<b>12</b> Combine lines 10 and 11 .....	<b>12</b>	3,962.
<b>13</b> Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return .....	<b>13</b>	0.

**Part III Adjustment for Certain Taxes Under Section 56A(c)(5)**

<b>1</b> Current income tax provision - Foreign .....	<b>1</b>	
<b>2</b> Current income tax provision - Federal .....	<b>2</b>	
<b>3</b> Deferred income tax provision - Foreign .....	<b>3</b>	
<b>4</b> Deferred income tax provision - Federal .....	<b>4</b>	
<b>5</b> Income taxes included in equity method investment income .....	<b>5</b>	
<b>6a</b> Adjustment A - Reserved for future use .....	<b>6a</b>	
<b>b</b> Adjustment B - Reserved for future use .....	<b>6b</b>	
<b>c</b> Adjustment C - Reserved for future use .....	<b>6c</b>	
<b>d</b> Adjustment D - Reserved for future use .....	<b>6d</b>	
<b>e</b> Adjustment E - Reserved for future use .....	<b>6e</b>	
<b>f</b> Adjustment F - Reserved for future use .....	<b>6f</b>	
<b>g</b> Adjustment G - Reserved for future use .....	<b>6g</b>	
<b>h</b> Adjustment H - Reserved for future use .....	<b>6h</b>	
<b>z</b> Income taxes in other places .....	<b>6z</b>	
<b>7</b> Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g .....	<b>7</b>	

**Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit**

**Section I - CAMT Foreign Tax Credit**

<b>1</b>	Domestic corporation CAMT foreign income taxes:			
<b>a</b>	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j) .....	<b>1a</b>		
<b>b</b>	Adjustment .....	<b>1b</b>		
<b>c</b>	Adjustment .....	<b>1c</b>		
<b>d</b>	Adjustment .....	<b>1d</b>		
<b>e</b>	Adjustment .....	<b>1e</b>		
<b>f</b>	Adjustment .....	<b>1f</b>		
<b>g</b>	Adjustment .....	<b>1g</b>		
<b>2</b>	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....			<b>2</b>
<b>3</b>	Allowable CFC CAMT foreign income taxes:			
<b>a</b>	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n) .....	<b>3a</b>		
<b>b</b>	Other .....	<b>3b</b>		
<b>c</b>	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii)) .....	<b>3c</b>		
<b>d</b>	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c .....			<b>3d</b>
<b>e</b>	Percentage specified in section 55(b)(2)(A)(i) .....	<b>3e</b>	15%	
<b>f</b>	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions) .....	<b>3f</b>		
<b>g</b>	CFC CAMT FTC limitation (multiply line 3e by line 3f) .....			<b>3g</b>
<b>h</b>	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g) .....			<b>3h</b>
<b>4</b>	CAMT FTC Line 4 - Reserved for future use .....			<b>4</b>
<b>5</b>	CAMT FTC Line 5 - Reserved for future use .....			<b>5</b>
<b>6</b>	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8.....			<b>6</b>

**Forms included in Electronic Filing**

<b>Form 990/990-EZ/990-PF</b>	<b>Form 990-T</b>
EXPORTED ON 01/27/2026 15:08:04  FORM 990	EXPORTED ON 01/27/2026 15:09:34  FORM 990-T FORM 4626

**Mail To:**

Minnesota Attorney General's Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

**STATE OF MINNESOTA  
CHARITABLE ORGANIZATION  
ANNUAL REPORT FORM**

C2

(Pursuant to Minn. Stat. ch. 309)

**Website Address:**

www.ag.state.mn.us/charity

**SECTION A: Organization Information**

Legal Name of Organization LAND STEWARDSHIP PROJECT

Federal EIN: 41-1466054

Fiscal Year-End: 06302025  
mm/dd/yyyy

Did the organization's fiscal year-end change?  Yes  No

<b>Mailing Address:</b> <u>FINANCE DIRECTOR</u> Contact Person <u>821 EAST 35TH STREET, NO. 200</u> Street Address <u>MINNEAPOLIS, MN 55407</u> City, State, and ZIP Code <u>612-722-6377</u> Phone Number  Email Address	<b>Physical Address:</b>  Contact Person <u>821 EAST 35TH STREET, NO. 200</u> Street Address <u>MINNEAPOLIS, MN 55407</u> City, State, and ZIP Code <u>612-722-6377</u> Phone Number  Email Address
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1. Organization's website: WWW.LANDSTEWARDSHIPPROJECT.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).  
\_\_\_\_\_  
\_\_\_\_\_  
 Alternate  Former  
 Alternate  Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).  
\_\_\_\_\_  
\_\_\_\_\_

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?  Yes  No

5. Total amount of contributions the organization received from Minnesota donors: \$ 614,507.

6. Has the organization's tax-exempt status with the IRS changed?  
 Yes  No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?  
 Yes  No If yes, attach explanation.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

8. Has the organization been denied the right to solicit contributions by any court or government agency?  
 Yes  No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota?  Yes  No  
If yes, provide the following information for each (attach list if more space is needed):

Name of Professional Fundraiser	Compensation
Street Address	City, State, and ZIP Code

10. Is the organization a food shelf?  Yes  No  
If yes, is the organization required to file an audit?  Yes, audit attached  No

**Note:** An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation\* of more than \$100,000?  Yes  No  
If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation
SCOTT ELKINS EXECUTIVE DIRECTOR	118,598.	39,538.

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

12. A full list of the organization's board of directors, including names, addresses, and total compensation paid to each (attach list if more space is needed).

SEE STATEMENT 1

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM**  
**(Continued)**

13. A full list of the names of all banks or other financial institutions in which the organization's funds are deposited. DO NOT include account numbers. (Attach list if more space is needed.)

SEE STATEMENT 2

**SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.

Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

**INCOME**

1. Contributions Received	\$ <u>2,534,152.</u>	1
2. Government Grants	\$ <u>347,715.</u>	2
3. Program Service Revenue	\$ <u>376,806.</u>	3
4. Other Revenue	\$ <u>137,797.</u>	4
<b>5. TOTAL INCOME</b>	<b>\$ <u>3,396,470.</u></b>	<b>5</b>

**EXPENSES**

6. Program Expenses	\$ <u>3,464,338.</u>	6
7. Management & General Expenses	\$ <u>433,005.</u>	7
8. Fund-raising Expenses	\$ <u>245,783.</u>	8
<b>9. TOTAL EXPENSES</b>	<b>\$ <u>4,143,126.</u></b>	<b>9</b>
<b>10. EXCESS or DEFICIT</b>	<b>\$ <u>-746,656.</u></b>	<b>10</b>
(Line 5 minus Line 9)		

**ASSETS**

11. Cash	\$ <u>3,084,758.</u>	11
12. Land, Buildings & Equipment	\$ <u>873,275.</u>	12
13. Other Assets	\$ <u>1,604,073.</u>	13
<b>14. TOTAL ASSETS</b>	<b>\$ <u>5,562,106.</u></b>	<b>14</b>

**LIABILITIES**

15. Accounts Payable	\$ <u>281,311.</u>	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ <u>1,369,134.</u>	17
<b>18. TOTAL LIABILITIES</b>	<b>\$ <u>1,650,445.</u></b>	<b>18</b>

**FUND BALANCE/NET WORTH**

\$ 3,911,661.

(Line 14 minus Line 18)

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section B (continued): Statement of Functional Expenses**

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.	1,675.	1,675.		
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees	203,808.	165,084.	24,457.	14,267.
6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
7. Other salaries and wages	1,743,112.	1,411,921.	209,173.	122,018.
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	51,550.	43,101.	4,877.	3,572.
9. Other employee benefits	882,635.	737,971.	83,497.	61,167.
10. Payroll taxes	142,992.	119,556.	13,527.	9,909.
11. Fees for services (non-employees):				
a. Management				
b. Legal	20,504.	20,504.		
c. Accounting	10,450.	10,450.		
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other	419,010.	419,010.		
12. Advertising and promotion	7,169.	6,991.	28.	150.
13. Office expenses	165,167.	136,097.	18,664.	10,406.
14. Information technology				
15. Royalties				
16. Occupancy	81,453.	59,827.	17,032.	4,594.
17. Travel	103,264.	88,538.	11,225.	3,501.
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings	77,948.	74,051.		3,897.
20. Interest	14,513.	10,605.	3,441.	467.
21. Payments to affiliates				
22. Depreciation, depletion, and amortization	17,318.	10,391.	6,927.	
23. Insurance	11,969.	3,042.	8,618.	309.
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a. <b>BAD DEBT</b>				
b. <b>EQUIPMENT SERVICE/PURCH</b>	119,638.	87,874.	25,016.	6,748.
c. <b>FARMER STIPENDS</b>	68,951.	57,650.	6,523.	4,778.
d.				
25. <b>Total functional expenses.</b> Add lines 1 through 24d	4,143,126.	3,464,338.	433,005.	245,783.
26. <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section C: Board of Directors Signatures and Acknowledgment**

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

**EXECUTIVE DIRECTOR** \_\_\_\_\_ (Title) and \_\_\_\_\_ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

**BOARD OF DIRECTORS** \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) adopted on the \_\_\_\_\_

day of \_\_\_\_\_, 20 \_\_\_\_, approving the contents of the document, and do hereby certify that the

**BOARD OF DIRECTORS** \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

**SCOTT ELKINS** \_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

**EXECUTIVE DIRECTOR** \_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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ANNUAL REPORT  
INITIAL REGISTRATION

BOARD OF DIRECTORS

STATEMENT 1

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<u>NAME AND ADDRESS</u>	<u>COMPENSATION</u>
SCOTT ELKINS 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	158,136.
BETH SLOCUM 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
LAURA CULLIP 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
SARA MORRISON 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
LAURIE DRIESSEN 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
DAN MCGRATH 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
PAULA WILLIAMS 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
LES MACARE 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
ALETA BORRUD 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
JOSH BRYCESON 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
HANNAH BERNHARDT 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	0.
OLIVIA BLANCHFLOWER 821 EAST 35TH STREET, MINNEAPOLIS, MN 55407	101,673.

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ANNUAL REPORT  
INITIAL REGISTRATION

BANK OR FINANCIAL INSTITUTION  
IN WHICH FUNDS ARE DEPOSITED

STATEMENT 2

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NAME AND ADDRESS

PHONE NUMBER

SUNRISE BANKS  
200 UNIVERSITY AVENUE WEST  
SAINT PAUL, MN 55103

CO-OP CREDIT UNION  
2407 E HWY 7  
MONTEVIDEO, MN 56265

COMMUNITY GIVING  
PO BOX 10626  
WHITE BEAR LAKE, MN 55110













**2024 M4NP, Unrelated Business Income Tax (UBIT) Return**

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to *2024 Unrelated Business Income Tax Return Instructions* on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

Tax year beginning (MM/DD/YYYY) 07/01/2024, and ending (MM/DD/YYYY) 06/30/2025 (required)

LAND STEWARDSHIP PROJECT  
Name of Organization

411466054  
FEIN

\_\_\_\_\_  
Minnesota Tax ID (required)

821 EAST 35TH STREET NO. 200  
Mailing Address

This Organization Files Federal Form (Check one)

MINNEAPOLIS MN 55407  
City County State ZIP Code

990-T  1120-C  1120-H  1120-POL

Check All  Amended  Filing Under  Final Return (refer to inst., pg. 4)  
That Apply:  Return  an Extension  Enter Close Date: \_\_\_\_\_

Exempt Under IRS Section (Check one)  
 501(c)(3)  528  Other: \_\_\_\_\_

Are you filing a combined income return?  Yes  No

Enter your NAICS Codes (Refer to inst., pg. 4)  
\_\_\_\_\_/\_\_\_\_\_

Check if reporting Tax Position Disclosure (Enclose Form TPD)

Was any business conducted outside of Minnesota?  
 Yes (Complete and attach schedule M4NPA)  No

**You must round amounts to nearest whole dollar.**

1	Federal taxable income <b>before</b> net operating loss and specific deduction (total from all federal Form 990-T Schedule As, Part II line 16; 1120-C, line 25c; 1120-H, line 17; or 1120-POL, line 17c).....	1	<u>19868</u>
2	Total additions to federal taxable income (from Form M4NPI, line 1) .....	2	_____
3	Federal taxable income after additions (add lines 1 and 2) .....	3	<u>19868</u>
4	Total subtractions from federal taxable income (from Form M4NPI, line 2) .....	4	_____
5	Federal taxable income (loss) after subtractions (refer to instructions). If you conducted business both within and outside Minnesota, complete Form M4NPA (refer to instructions, pg. 4). If 100% of your activities were conducted in Minnesota, do not complete Form M4NPA. Enter line 5 on line 6 .....	5	<u>19868</u>
6	Minnesota taxable net income (loss) (from Form M4NPA, line 10.) If 100% of your activities were conducted in Minnesota, enter amount from line 5 above. ....	6	<u>19868</u>
7	Minnesota net operating loss deduction (from Form M4NP NOL) .....	7	_____
8	Subtract line 7 from line 6 (if zero or less, enter zero).....	8	<u>19868</u>
9	Total deductions from taxable net income (from Form M4NPI, line 3) .....	9	_____
10	Taxable income (subtract line 9 from line 8; if zero or less, enter zero) .....	10	<u>19868</u>
11	Regular tax (multiply line 10 by 9.8% [0.098]; if zero or less, enter zero) .....	11	<u>1947</u>
12	Proxy tax (refer to instructions, pg. 4) .....	12	_____
13	Tax before credits (add lines 11 and 12) .....	13	<u>1947</u>
14	Total credits against tax (from Form M4NPI, line 4).....	14	_____
15	Minnesota tax liability (subtract line 14 from line 13; if zero or less, enter zero) .....	15	<u>1947</u>

Continued next page

**2024 M4NP, UBIT Return Page 2** (continued)

LAND STEWARDSHIP PROJECT 411466054  
 Name of Organization FEIN Minnesota Tax ID

<b>16</b>	Minnesota Nongame Wildlife Fund donation (refer to instructions, pg. 4)	<b>16</b>	_____
<b>17</b>	Add lines 15 and 16	<b>17</b>	<u>1947</u>
<b>18</b>	Total refundable credits (from Form M4NPI, line 5)	<b>18</b>	_____
<b>19</b>	Amount credited from your 2023 Form M4NP, line 32	<b>19</b>	_____
<b>20</b>	2024 estimated tax payments	<b>20</b>	_____
<b>21</b>	2024 extension payment	<b>21</b>	_____
<b>22</b>	Total refundable credits and payments (add lines 18, 19, 20, and 21)	<b>22</b>	_____
<b>23</b>	Subtract line 22 from line 17	<b>23</b>	<u>1947</u>
<b>24</b>	Penalty (determine from worksheet in the instructions, pg. 5)	<b>24</b>	<u>117</u>
<b>25</b>	Interest (determine from worksheet in the instructions, pg. 5)	<b>25</b>	<u>35</u>
<b>26</b>	Additional charge for underpayment of estimated tax (from Form M15NP, line 17)	<b>26</b>	<u>118</u>
<b>27</b>	Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26)	<b>27</b>	<u>2217</u>
<b>28</b>	Amount from line 27	<b>28</b>	<u>2217</u>
<b>29</b>	Amount from line 22	<b>29</b>	_____
<b>30</b>	<b>AMOUNT DUE.</b> If line 28 is more than or equal to line 29, subtract line 29 from 28	<b>30</b>	<u>2217</u>

Payment method:  Electronic  Check  Amended Return Payment by Check  
 (Refer to instructions, page 2.)

<b>31</b>	<b>OVERPAYMENT.</b> If line 29 is more than line 28, subtract line 28 from line 29	<b>31</b>	_____
<b>32</b>	Amount of line 31 to be credited to your 2025 estimated tax	<b>32</b>	_____
<b>33</b>	Refund (subtract line 32 from line 31)	<b>33</b>	_____

To have your refund direct deposited, enter your banking information below.

**Account Type:**  
 Checking  Savings \_\_\_\_\_  
 Routing Number \_\_\_\_\_ Account Number (use an account not associated with any foreign banks) \_\_\_\_\_

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized Signature	<u>EXECUTIVE DIRECT</u>	Date (MM/DD/YYYY)	<u>6127226377</u>
<u>CHRIS LEWIS, CPA</u>	<u>P01402886</u>	<u>01/27/2026</u>	<u>9528546262</u>
Signature of Preparer	PTIN	Date (MM/DD/YYYY)	Preparer's Daytime Phone

Email Address for Correspondence, if Desired \_\_\_\_\_ This email address belongs to (check one)  Employee  Paid Preparer

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.  I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.  
 Mail to: Minnesota Department of Revenue, Mail Station 1257, 600 N. Robert St., St. Paul, MN 55146-1257  
 459572 10-02-24 **1116**



**2024 M15NP, Additional Charge for Underpayment of Estimated Tax**

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

Complete this schedule if your total tax is more than \$500 or you did not pay the correct amount of estimated tax by the due dates.

LAND STEWARDSHIP PROJECT 411466054  
Name of Organization FEIN Minnesota Tax ID

Check installment method used on this schedule (must check one box):

- Standard Installment Method     Adjusted Seasonal Installment Method     Annualized Income Installment Method

**You must round amounts to nearest whole dollar.**

- 1 Enter your 2024 total tax liability (from 2024 Form M4NP, line 15 minus line 18) ..... 1 1947  
**If \$500 or less, do not complete this form. You owe no additional charge.**
- 2 Enter your 2023 regular tax (from 2023 Form M4NP, line 15 minus line 18) ..... 2 1854
- 3 Required annual payment. Enter the amount from line 1 or line 2, whichever is less ..... 3 1854  
*Exceptions: If you did not file a 2023 return or filed a return for less than a full 12-month period in the preceding tax year, or you did not have a 2023 tax liability, you must enter the amount from line 1.*

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
4 Enter the due dates ..... 4	<u>09162024</u>	<u>12162024</u>	<u>03172025</u>	<u>06162025</u>
5 Required installments (see instructions) ..... 5	<u>464</u>	<u>464</u>	<u>464</u>	<u>464</u>
6 Amount paid each period (see instructions) ..... 6				
<b>Complete lines 7-13 for one column before completing the next column.</b> For the first column only, enter the amount from line 6 on line 10.				
7 Enter the amount from line 13 of the previous column ..... 7				
8 Add lines 6 and 7 ..... 8				
9 Add lines 11 and 12 of the previous column ..... 9	<u>464</u>	<u>928</u>	<u>1392</u>	
10 Subtract line 9 from line 8. If less than zero, enter zero ..... 10				
11 Remaining underpayment from previous period. If line 10 is zero, subtract line 8 from line 9. Otherwise, enter zero ..... 11	<u>464</u>	<u>928</u>	<u>1392</u>	
12 <b>UNDERPAYMENT.</b> If line 10 is less than or equal to line 5, subtract line 10 from line 5, enter the result and go to line 6 of the next column. Otherwise, go to line 13 ..... 12	<u>464</u>	<u>464</u>	<u>464</u>	<u>464</u>
13 <b>OVERPAYMENT.</b> If line 5 is less than line 10, subtract line 5 from line 10 and enter the result. Go to line 6 of the next column ..... 13				
14 Date underpayment is paid or regular due date of 2024 return, whichever is earlier ..... 14				
15 Number of days from the due date on line 4 to the date on line 14 ..... 15				
16 Additional charge (line 15 ÷ 365 x .08 x line 12) ..... 16				
17 <b>TOTAL.</b> Add amounts on line 16. Enter this amount on Form M4NP, line 26 ..... 17				<u>118</u>

**Attach this schedule to Form M4NP.**



1	TAX NOT PAID BY THE REGULAR FILING DUE DATE.	1,947.
2	LATE PAYMENT PENALTY*. MULTIPLY STEP 1 BY 6%.	117.
3	LATE FILING PENALTY. IF YOU ARE FILING YOUR RETURN AFTER THE EXTENDED DUE DATE, MULTIPLY STEP 1 BY 5%.	
4	EXTENDED DELINQUENCY. IF YOUR RETURN IS FILED AFTER THE REGULAR DUE DATE WITH A BALANCE DUE RETURN, MULTIPLY STEP 1 BY 5% OR ENTER \$100, WHICHEVER IS GREATER.	
5	ELECTRONIC PAYMENT. IF YOU'RE REQUIRED TO PAY ELECTRONICALLY AND YOU DON'T, MULTIPLY YOUR PAYMENT AMOUNT BY 5%.	
6	PENALTIES. ADD STEPS 2 THROUGH 5, AND ENTER THE RESULTS HERE AND ON FORM M4NP, LINE 24.	117.

INTEREST IN CURRENT YEAR

7	NUMBER OF DAYS THE TAX IS LATE**.	0
8	ENTER THE APPLICABLE INTEREST RATE. FOR 2024 THE RATE IS 5%.	5%
9	MULTIPLY STEP 7 BY STEP 8.	
10	DIVIDE STEP 9 BY 366 (CARRY TO FIVE DECIMAL PLACES).	
11	INTEREST. MULTIPLY THE SUM OF STEPS 1 AND 6 BY STEP 10. ENTER THE RESULT HERE.	

INTEREST IN NEXT YEAR

7	NUMBER OF DAYS THE TAX IS LATE**.	77
8	ENTER THE APPLICABLE INTEREST RATE. FOR 2025 THE RATE IS 8%.	8%
9	MULTIPLY STEP 7 BY STEP 8.	6.16
10	DIVIDE STEP 9 BY 365 (CARRY TO FIVE DECIMAL PLACES).	.01688
11	INTEREST. MULTIPLY THE SUM OF STEPS 1 AND 6 BY STEP 10. ENTER THE RESULT HERE.	35.

TOTALS

TOTAL DAYS LATE	77
TOTAL INTEREST TO M4NP LINE 25	35.

\* IF YOU PAID AT LEAST 90 PERCENT OF TOTAL TAX BY THE REGULAR DUE DATE AND REMAINING BALANCE BY THE EXTENDED DUE DATE, YOU WILL NOT BE CHARGED A LATE PAYMENT PENALTY.

\*\* IF THE DAYS FALL IN MORE THAN ONE CALENDAR YEAR, DETERMINE STEPS 7-11 SEPARATELY FOR EACH YEAR.

