

Form **990**

Return of Organization Exempt From Income Tax

2004

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public
Inspection

A For the 2004 calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

INDIAN LAND TENURE FOUNDATION

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

151 E COUNTY RD B2

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

LITTLE CANADA, MN 55117

D Employer identification number

41-2014273

E Telephone number

651-766-8999

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and **I** are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ☐ Yes ☐ No
(If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

G Website: ▶ N/A

J Organization type (check only one) ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,993,526.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	491,482.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 491,482. noncash \$)	1d	491,482.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	241,976.
	5	Dividends and interest from securities		5	63,093.
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)		6c	
7	Other investment income (describe)		7		
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	1,183,632.	8a
	b	Less: cost or other basis and sales expenses		1,002,702.	8b
	c	Gain or (loss) (attach schedule)		180,930.	8c
	d	Net gain or (loss) (combine line 8c, columns (A) and (B)) STMT 1		8d	180,930.
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ 825. of contributions reported on line 1a)	9a	9,921.	
	b	Less: direct expenses other than fundraising expenses	9b	3,621.	
	c	Net income or (loss) from special events (subtract line 9b from line 9a) SEE STATEMENT 2		9c	6,300.
	10a	Gross sales of inventory, less returns and allowances	10a	429.	
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) STMT 3		10c	429.
	Expenses	11	Other revenue (from Part VII, line 103)		11
12		Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	987,203.
13		Program services (from line 44, column (B))		13	2,439,934.
14		Management and general (from line 44, column (C))		14	210,499.
15		Fundraising (from line 44, column (D))		15	217,488.
16		Payments to affiliates (attach schedule)		16	
17		Total expenses (add lines 16 and 44, column (A))		17	2,867,921.
18		Excess or (deficit) for the year (subtract line 17 from line 12)		18	<1,880,718.>
19		Net assets or fund balances at beginning of year (from line 73, column (A))		19	21,160,893.
20		Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4		20	2,153,621.
21		Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	21,433,796.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>153,574</u> • noncash \$ _____)	153,574.	153,574.	STATEMENT 7	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	0.	0.	0.	0.
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone				
35	Postage and shipping				
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses not covered above (itemize):				
a	SEE STATEMENT 13	2,714,347.	2,286,360.	210,499.	217,488.
b					
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	2,867,921.	2,439,934.	210,499.	217,488.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? SEE STATEMENT 5

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	SEE STATEMENT 6				
		(Grants and allocations \$ _____)			2,286,360.
b	CONTRIBUTIONS TO FIRST PEOPLES FUND (AS FISCAL AGENT)				
		(Grants and allocations \$ 153,574.)			153,574.
c					
		(Grants and allocations \$ _____)			
d					
		(Grants and allocations \$ _____)			
e	Other program services (attach schedule)				
		(Grants and allocations \$ _____)			
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				2,439,934.

100

1. *Journal of the American Medical Association*, 2000; 283: 2689-2696.

- [illegible]

- 1000

20. **Answer:** **100%**
 21. **Answer:** **100%**
 22. **Answer:** **100%**
 23. **Answer:** **100%**

1. The system is designed to be used by a single user at a time.
 2. The system is designed to be used by a single user at a time.
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 4. The system is designed to be used by a single user at a time.
 5. The system is designed to be used by a single user at a time.

1. *Journal of Management Education* 2003; 27(1): 10-12
 2. *Journal of Management Education* 2003; 27(1): 10-12
 3. *Journal of Management Education* 2003; 27(1): 10-12
 4. *Journal of Management Education* 2003; 27(1): 10-12
 5. *Journal of Management Education* 2003; 27(1): 10-12

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 9. The system is designed to be used by a single user at a time.
 10. The system is designed to be used by a single user at a time.

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1. *Journal of Management Education*, 2000, 24(1), 1-10.
 2. *Journal of Management Education*, 2000, 24(1), 11-20.
 3. *Journal of Management Education*, 2000, 24(1), 21-30.
 4. *Journal of Management Education*, 2000, 24(1), 31-40.
 5. *Journal of Management Education*, 2000, 24(1), 41-50.
 6. *Journal of Management Education*, 2000, 24(1), 51-60.
 7. *Journal of Management Education*, 2000, 24(1), 61-70.
 8. *Journal of Management Education*, 2000, 24(1), 71-80.
 9. *Journal of Management Education*, 2000, 24(1), 81-90.
 10. *Journal of Management Education*, 2000, 24(1), 91-100.

19. *Journal of the American Medical Association*, 2000; 284: 2689-2694.

- © 2000 Blackwell Science Ltd *Journal of Internal Medicine* 247: 101–108

[illegible]

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
CRIS STAINBROOK ----- 23975 HEATH AVENUE NORTH ----- FOREST LAKE, MN 55025	PRESIDENT 40+	125,207.	22,422.	0.
HOWARD VALANDRA ----- 1120 NORTHWOOD DRIVE #216 ----- EAGAN, MN 55121	VP OF GRANTS AND PROGRAMS 40+	85,173.	16,287.	0.
JO-ANNE STATELY ----- 11800 61ST AVENUE NORTH ----- PLYMOUTH, MN 55442	VP OF DEVELOPMENT 40+	88,173.	8,152.	0.
SEE STATEMENT 15 ----- -----		2,650.	0.	0.
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				
----- ----- -----				

Form 990 (2004)

Part VII Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed MINNESOTA	90b	7
b	Number of employees employed in the pay period that includes March 12, 2004		
91	The books are in care of MR. CRIS STAINBROOK Telephone no. 651-766-8999		

Located at 151 EAST COUNTY ROAD B2, LITTLE CANADA, MN

ZIP + 4 55117

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

93 Program service revenue:

- a _____
 b _____
 c _____
 d _____
 e _____

f Medicare/Medicaid payments

g Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments ...

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate:

a debt-financed property

b not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets

other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue:

a **MISCELLANEOUS**

b

c

d

e

104 Subtotal (add columns (B), (D), and (E))

105 Total (add line 104, columns (B), (D), and (E))

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here 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.

Signature of officer Ben Black Bear Jr. Date 05/19/05 Type or print name and title. Ben Black Bear Jr. Chairman

Paid Preparer's Use Only Preparer's signature [Signature] Date 4/14/05 Check if self-employed ☐ Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP + 4 VIRCHOW, KRAUSE & COMPANY, LLP
7900 XERXES AVE. SO., SUITE 2400
MINNEAPOLIS, MN 55431-1115

EIN 39-0859910
 Phone no. (952) 835-1344

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information--(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2004

Name of the organization

INDIAN LAND TENURE FOUNDATION

Employer identification number

41 2014273

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
GERALD SHERMAN ----- ROSCOE, MT 59117	PROG. OFFICER 40+	100,000.	4,955.	0.
-----	-----	-----	-----	-----
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-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

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

Total number of others receiving over \$50,000 for professional services		0	

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.				
During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)				
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) STMT 16	3a	X	
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	274,425.	2,752.	0.	0.	277,177.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	3,892.				3,892.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	284,317.	243,229.			527,546.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	2,598.		SEE STATEMENT 12		2,598.
23 Total of lines 15 through 22	565,232.	245,981.	0.	0.	811,213.
24 Line 23 minus line 17	561,340.	245,981.			807,321.
25 Enter 1% of line 23	5,652.	2,460.			
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					16,146.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					233,854.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					807,321.
d Add: Amounts from column (e) for lines: 18 <u>527,546.</u> 19 <u> </u> 22 <u>2,598.</u> 26b <u>233,854.</u>					763,998.
e Public support (line 26c minus line 26d total)					43,323.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					5.3663%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A (2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A (2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines: 15 <u> </u> 16 <u> </u> 17 <u> </u> 20 <u> </u> 21 <u> </u>					N/A
d Add: Line 27a total and line 27b total					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2004

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is - The lobbying nontaxable amount is -			
Not over \$500,000 20% of the amount on line 40			
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		41	
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			
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

12

Schedule B
(Form 990, 990-EZ, or
990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2004

Name of organization

INDIAN LAND TENURE FOUNDATION

Employer identification number

41-2014273

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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-



For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)



For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)



For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ► \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

Name of organization

Employer identification number

INDIAN LAND TENURE FOUNDATION

41-2014273

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 153,574.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SECURITIES	1,183,632.	1,002,702.	0.	180,930.
TO FORM 990, PART I, LINE 8	1,183,632.	1,002,702.	0.	180,930.

FORM 990	SPECIAL EVENTS AND ACTIVITIES	STATEMENT	2
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DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
GOLF TOURNAMENT	10,746.	825.	9,921.	3,621.	6,300.
TO FM 990, PART I, LINE 9	10,746.	825.	9,921.	3,621.	6,300.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	429	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		429
4. COST OF GOODS SOLD (LINE 13)		
5. GROSS PROFIT (LINE 3 LESS LINE 4)		429

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	
7. MERCHANDISE PURCHASED	
8. COST OF LABOR	
9. MATERIALS AND SUPPLIES	
10. OTHER COSTS	
11. ADD LINES 6 THROUGH 10	
12. INVENTORY AT END OF YEAR	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).	

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT
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DESCRIPTIONAMOUNT

UNREALIZED GAIN ON INVESTMENTS

2,153,621.

TOTAL TO FORM 990, PART I, LINE 20

2,153,621.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	5
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EXPLANATION

INDIAN LAND TENURE FOUNDATION IS A FOUNDATION ORGANIZED TO EDUCATE EVERY INDIAN LANDOWNER ABOUT INDIAN LAND TENURE ISSUES SO THAT KNOWLEDGE BECOMES POWER WHEN DECISIONS TO CREATE POSITIVE FUTURES ARE MADE. THE ORGANIZATION HAS BEEN ORGANIZED ADDITIONALLY TO INCREASE ECONOMIC ASSETS OF INDIAN LANDOWNERS BY GAINING CONTROL OF INDIAN LANDS AND BY CREATING FINANCIAL MODELS THAT CONVERT LAND INTO LEVERAGE.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	6
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DESCRIPTION OF PROGRAM SERVICE ONE

TO EDUCATE INDIAN AND NON-INDIAN PEOPLE ON LAND TENURE ISSUES; TO REDUCE POVERTY AND DETERIORATION AMONG INDIAN COMMUNITIES; AND TO PRESERVE TRIBAL CULTURE, HISTORY AND NATURAL RESOURCES BY ASSISTING INDIAN PEOPLE IN ACQUIRING AND MANAGING THEIR LAND
OVER 5,440 ATTENDEES TO OVER 45 ACTIVITIES.

GRANTSEXPENSES

TO FORM 990, PART III, LINE A

2,286,360.

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	7
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
	FIRST PEOPLES FUND		NONE	153,574.

TOTAL INCLUDED ON FORM 990, PART II, LINE 22

153,574.

FORM 990	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	AMOUNT
GOVERNMENT FIXED INCOME	MARKET VALUE	5,797,625.
EQUITIES	MARKET VALUE	11,040,517.
EDWARD JONES	MARKET VALUE	1,572,200.
VANGUARD GROUP	MARKET VALUE	1,203,438.

TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B

19,613,780.

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT	9
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DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSES	3,621.
TOTAL TO FORM 990, PART IV-B	3,621.

FORM 990	OTHER REVENUE INCLUDED ON FORM 990	STATEMENT	10
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DESCRIPTION	AMOUNT
CONTRIBUTIONS RECEIVED AS FISCAL AGENT FOR FIRST PEOPLES FUND	153,574.
SPECIAL EVENT EXPENSES	<3,621.>
TOTAL TO FORM 990, PART IV-A	149,953.

FORM 990	OTHER EXPENSES INCLUDED ON FORM 990	STATEMENT 11
DESCRIPTION		AMOUNT
CONTRIBUTIONS TO FIRST PEOPLES FUND AS FISCAL AGENT		153,574.
TOTAL TO FORM 990, PART IV-B		153,574.

SCHEDULE A	OTHER INCOME				STATEMENT 12
DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	
MISCELLANEOUS REVENUE	2,598.	0.	0.	0.	
TOTAL TO SCHEDULE A, LINE 22	2,598.	0.	0.	0.	

INDIAN LAND TENURE FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES Years Ended December 31, 2004

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2004 Total</u>
Salaries and wages	\$ 298,908	\$ 73,404	\$ 123,591	\$ 495,903
Employee benefits	45,043	14,634	17,156	76,833
Payroll taxes expense	21,704	4,788	9,478	35,970
Training and education	1,015	221	356	1,592
Advertising and promotion	8,867	3,049	3,354	15,270
Depreciation <i>STMT 14</i>	29,597	10,206	11,226	51,029
Insurance	3,275	1,129	1,242	5,646
Dues and subscriptions	1,560	4,290	180	6,030
Postage	3,732	1,287	7,616	12,635
Office expenses	15,135	5,221	3,173	23,529
Professional fees	-	20,811	18,583	39,394
Contracted services	220,742	8,582	3,816	233,140
Repairs and maintenance	1,580	545	599	2,724
Grants and scholarships	1,580,012	-	-	1,580,012
Travel expenses	42,586	7,469	13,038	63,093
Utilities	2,291	790	869	3,950
Board development	-	50,493	-	50,493
Communications and committees	8,301	2,606	2,448	13,355
Other expenses	<u>2,012</u>	<u>974</u>	<u>763</u>	<u>3,749</u>
 Total Expenses	 <u>\$ 2,286,360</u>	 <u>\$ 210,499</u>	 <u>\$ 217,488</u>	 <u>\$ 2,714,347</u>

Indian Land Tenure Foundation
Fixed Assets and Depreciation
12/31/2004

Statement 14

41-2014273

	Cost	Accumulated Depreciation 12/31/2002	Depreciation Expense	Disposals	Accumulated Depreciation 12/31/2003
Land	43,125				
Building and Improvements	373,822	20,911	15,355		36,266
Furniture and Fixtures	22,648	4,864	3,030		7,894
Equipment	105,434	41,258	32,644		73,902
	545,029	67,033	51,029	-	118,062

Indian Land Tenure Foundation
List of Officers, Directors, Trustees, and Other Key Employees
12/31/2004
41-2014273

Statement 15

Name & Address	Title & Average Hours per Week	Compensation	Health, Life, Pension, Etc.	Expense Acct. & Other Allowances	Date Term Expires
Ben Black Bear, Jr. Rosebud, SD 57570	Chairman	\$ 300.00	\$ -	\$ -	2006
Theresa Carmody Wagon Mound, NM 87752	Vice-Chairperson	\$ 200.00	\$ -	\$ -	2006
Douglas Nash Moscow, ID 83843	Secretary/Treasurer	\$ 400.00	\$	\$	2005
Christian Keene Bends Lame Deer, MT 59043	Member	\$	\$	\$	Expired 2004
Brian Collins Grapeview, WA 98546	Member	\$ 200.00	\$	\$	2005
Virgil Dupuis Pablo, MT 59855	Member	\$ 400.00	\$	\$	2008
Jeremiah Farrow Adams, OR 97810	Member	\$ -	\$	\$	Expired 2004
Arvel Hale Yakima, WA 98908	Member	\$ 400.00	\$	\$	2006
Margie Hutchinson Okanagon, WA 98840	Member	\$ 200.00	\$	\$	2006
Ross Racine Billings, MT 59101-2054	Member	\$ 350.00	\$	\$	2007
David Tovey North Bend, OR 94759-0061	Member	\$ 200.00	\$	\$	2005

Indian Land Tenure
41-2014273
12/31/2004

Schedule A, Page 2, Part III, Line 3a:

Indian Land Tenure Foundation (ILTF) disburses grants and contracts to meet its Mission and Strategies. The majority of grant awards are according to stipulations contained in Request For Proposal (RFP), which are submitted at the quarterly meetings. The stipulations are reviewed and approved by the Board of Directors. The RFP's are advertised on the ILTF web site and through direct mailing to tribes and organizations in ILTF's database. All proposals from RFP's are presented to the Board for consideration and final determination to fund or not fund.

Unsolicited request for funds when received are reviewed for applicability to Mission and Strategies and have not been covered under a RFP. The concept in the fund request is summarized and presented to the Board for determination to go forward or stop. If decision by Board is to go forward a grant application is provided to the petitioner for proposal development and completion. The proposal is submitted to the Board for consideration and final determination to fund or not fund.