



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO
T:R:PEO:E
MLS

MAY 10 1956

American Federation of Labor and
Congress of Industrial Organizations
901 Massachusetts Avenue, N. W.
Washington, D. C.

Gentlemen:

This has reference to the information submitted for use in determining your status and that of your directly affiliated State Central Bodies, Local Central Bodies, Trade and Industrial Departments, and Local Unions for Federal income tax purposes, as organizations described in section 501(c)(5) of the Internal Revenue Code of 1954.

The information submitted shows that you were formed as the result of the merger of the American Federation of Labor and the Congress of Industrial Organizations under an agreement to merge signed February 9, 1955, effective December 5, 1955, and that your purposes and activities are substantially similar to those of your predecessor organizations. You have submitted lists showing the names and addresses of all of your directly affiliated State Central Bodies, Local Central Bodies, Trade and Industrial Departments, and Local Unions, and information showing that your subordinate units operate under charters issued by you, and that their purposes and objectives are substantially similar to yours.

Our records show that the American Federation of Labor and its subordinate units were held to be entitled to exemption from Federal income tax under the provisions of section 101(1) of the Internal Revenue Code of 1939, (which corresponds to section 501(c)(5) of the 1954 Code), in a group ruling dated September 6, 1940 and in subsequent supplemental group rulings. Our records also show that the Congress of Industrial Organizations and its subordinate units were held to be entitled to exemption from Federal income tax under the provisions of section 101(1) of the 1939 Code in a group ruling dated July 21, 1944 and in subsequent supplemental group rulings.

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Congress of Industrial Organizations

It is the opinion of this office, based on the evidence presented, that you and your directly affiliated State Central Bodies, Local Central Bodies, Trade and Industrial Departments, and Local Unions appearing on the lists submitted are entitled to exemption from Federal income tax as organizations described in section 501(c)(5) of the Code of 1954.

Accordingly, it will not be necessary for you and your subordinate units to file income tax returns so long as there is no change in your organization, purposes, or method of operation, or that of your subordinate units. Any such changes should be reported immediately to the National Office of the Internal Revenue Service in Washington, D. C., in order that their effect upon your exempt status, or the exempt status of your subordinate units, may be determined.

However, you and your subordinate units listed are required to file annually information returns on Form 990 with the District Director of Internal Revenue for the respective districts in which located, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting period.

You should furnish the National Office of the Internal Revenue Service in Washington, D. C., annually, on the calendar year basis, lists, in duplicate, showing only the names, numbers and addresses of any new subordinate units chartered by you during the year, and the names, numbers and addresses of any subordinate units which for any reason have ceased to exist. Such lists should be accompanied by a statement signed by one of your principal officers as to whether the information heretofore submitted by you and on which this ruling is based, is applicable in all respects to the new units appearing on the lists, and they should be forwarded so as to reach the National Office not later than February 15 of the following year.

Our rulings of September 6, 1940 and July 21, 1944 and all supplemental group rulings addressed to your predecessors, described above, are terminated as of December 5, 1955.

The District Director of Internal Revenue for your district and the District Directors of Internal Revenue for the districts in which your subordinate units appearing in the lists submitted are located, are being advised of this action.

Very truly yours,


Director, Tax Rulings Division

BUILDING AND CONSTRUCTION TRADES DEPARTMENT AMERICAN FEDERATION OF LABOR



DOIT GRANT THIS CHARTER

To Frank J. Hill Russel Berg Tom Neumann Jack S. Laffer
J. J. Oakes J. F. McCall Ed Ruesse J. M. Lewis Connetta Siple M. Long
Paul McDonald R. R. Rudd Mark Gosha B. G. Graham Peter Beck Harold Richards
Tom Liskhoff Max Gilbert L. Lemay J. F. Roach J. J. Flanders

and to their successors legally qualified to constitute the COUNCIL herein named and known under the title of

Minnesota State Building and Construction Trades Council
 be it therefore known that under the authority in us vested by the constitution, laws and usages of the
 AMERICAN FEDERATION OF LABOR we have caused to be issued to the petitioners and their successors this
 CHARTER, for the institution of a local BUILDING AND CONSTRUCTION TRADES COUNCIL to have

jurisdiction in the _____ of _____ State of Minnesota and vicinity to bear date the

Tenth day of March 1947 and by the virtue of this CHARTER, the autonomy
 and prerogatives guaranteed by the constitution of the BUILDING AND CONSTRUCTION TRADES

DEPARTMENT of the AMERICAN FEDERATION OF LABOR to the holders hereof, are ordained and
 secured. Provided, that the said COUNCIL doth conform to the LAWS, RULES AND REGULATIONS of this

DEPARTMENT and in default thereof or any part, this CHARTER may be suspended or revoked and the
 petitioners in accepting it bind themselves to surrender the same, together with Books, Seal and other property.
 In consideration of the faithful performance of the above the

BUILDING and CONSTRUCTION TRADES DEPARTMENT of the AMERICAN FEDERATION OF LABOR

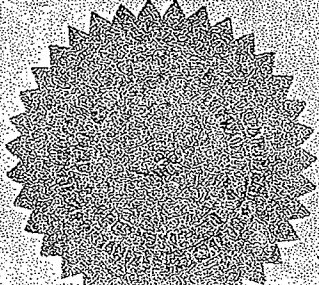
doth bind itself to support the said Minnesota State Building and Construction Trades Council
 in the exercise of its just and legal rights, privileges and autonomy.

In Witness Whereof we have subscribed our names and affixed the seal of the BUILDING AND
 CONSTRUCTION TRADES DEPARTMENT of the AMERICAN FEDERATION OF LABOR this

Tenth day of March A. D. 1947
Richard J. Gray PRESIDENT Hubert Owens SECY. - TREAS.

MEMBERS

L. P. Hindelof
Wm J. McSorley
Daniel J. Tobin
Wm L. Hutcherson



Robt Byron
W. B. Maloney
D. W. Tracy
Martin P. Durkin



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

BUILDING STRONG COMMUNITIES INC
C/O THOMAS DICKLICH
353 WEST SEVENTH STREET SUITE 105
SAINT PAUL, MN 55102-2314

Date:
10/03/2022
Employer ID number:
88-0687710
Person to contact:
Name: Oleg Berenson
ID number: 17242
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
December 16, 2021
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053473008242

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

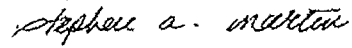
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements