

**Application for Recognition of Exemption  
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

If exempt status is approved, this application will be open for public inspection.

363278090

Read the instructions for each Part carefully.

**A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

**Part I Identification of Applicant**

<b>1a</b> Full name of organization (as shown in organizing document) Hmong Cultural Center Incorporated		<b>2</b> Employer identification number (If none, see instructions.) 41-1752391
<b>1b</b> c/o Name (if applicable) RECEIVED WITH REMITTANCE SEP 15 1993		<b>3</b> Name and telephone number of person to be contacted if additional information is needed Cher Pheng Thao (612) 228-1118 or 224-3129
<b>1c</b> Address (number, street, and room or suite no.) 633 W. Minnehaha Avenue		
<b>1d</b> City or town, state, and ZIP code Saint Paul, Minnesota 55104		<b>4</b> Month the annual accounting period ends December 31st
<b>5</b> Date incorporated or formed January 1, 1992	<b>6</b> Activity codes (See instructions.) 029 090 092	
<b>7</b> Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)		
<b>8</b> Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? If "Yes," attach an explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>9</b> Has the organization filed Federal income tax returns or exempt organization information returns? If "Yes," state the form numbers, years filed, and Internal Revenue office where filed. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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NOV 01 1993

E.O. Determination Unit

**10** Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ **Corporation**— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate State official; also include a copy of your bylaws.
- b ☐ **Trust**— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

*Cher Pheng Thao*  
(Signature)

Executive Director

(Title or authority of signer)

9-1-93  
(Date)

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Complete the Procedural Checklist (page 7 of the instructions) prior to filing.



**Part II** Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Incorporated.

Hmong Cultural Center <sup>^</sup> is hereby established for the purpose of preserving Hmong heritage that including: Cultural, Religion Education, Moral Philosophy, traditions and Values. The Hmong Cultural Center also acts as a Cultural and Historical Institution for anyone who has interest in doing academic reseach and develope on Hmong History, Traditional Medicine (Herbs) and Religion. We provide educational programs and career counseling for Hmong youth as well as adults. The class meet 22 hours per week included: study Hmong reading, writing, marriage ceremony, funeral service, shaman psychological, and Hmong custom plus how to become a good citizen of United States of America. Since January 1, 1992 to August 1, 1993 we had 32 students who successefully completed the marriage, funeral service program. The program is still continue on going. Our students membership has increase from April 1, 1993 to August 1993 is more than 100 students. We expecting the membership to be increasing in the near future.

- 2 What are or will be the organization's sources of financial support? List in order of size.

Public Support  
Government grant  
Private foundations / Corporations

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The Hmong Cultural <sup>Incorporated</sup> <sup>^</sup> does not intend to do any fundraising now or in the future.



**Part II** Activities and Operational Information (Continued)**4** Give the following information about the organization's governing body:**a** Names, addresses, and titles of officers, directors, trustees, etc.

Cher Pheng Thao 632 Edmund Ave St. Paul, MN 55104  
Executive Director  
Lee, Chao 1472 Klainert St #c St. Paul, MN 55117  
Secretary  
Lee, Nhia 81 Mt Airy St. Paul, MN 55101  
Treasurer  
Ly, Xiong Pao Palao 870 Burr St St. Paul, MN 55101  
President  
Song Ger Thao 310 Arundel St #c St. Paul, MN 55103  
Vice President

**b** Annual Compensation  
None

None

None

None

None

**c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?

If "Yes," name those persons and explain the basis of their selection or appointment.

☐ Yes ☒ No**d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See the specific instructions for line 4d.)

If "Yes," explain.

☐ Yes ☒ No**5** Does the organization control or is it controlled by any other organization?

Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?

If either of these questions is answered "Yes," explain.

☐ Yes ☒ No☐ Yes ☒ No**6** Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees?

If "Yes," explain fully and identify the other organizations involved.

☐ Yes ☒ No**7** Is the organization financially accountable to any other organization?

If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

☐ Yes ☒ No



**Part II** Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

N/A

- 9a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No

- b Is the organization a party to any leases? ☐ Yes ☒ No  
If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 10 Is the organization a membership organization? ☒ Yes ☐ No  
If "Yes," complete the following:

- a Describe the organization's membership requirements, and attach a schedule of membership fees and dues.  
Membership fees are \$5.00 per year per person, members are those who interest to learn Hmong Culture and maintain their cultural identity.

- b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

Recruiting members shall be contacted in person, and holding community meeting quarterly to attract members to the People of Hmong Cultural Center. Additional Word of mouth, Hmong Radio

- c What benefits do (or will) your members receive in exchange for their payment of dues? ☒ Yes ☐ No  
Announcement and Poster.  
They will learn to read and write Hmong, they will learn to coop with diversity Cultural (Hmong, America). They will learn to

- 11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No  
administer marriage ceremony, funeral service, and play Hmong Music.  
If "Yes," explain how the charges are determined, and attach a copy of your current fee schedule.

- b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? ☐ N/A ☐ Yes ☒ No  
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 12 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No  
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds which it devotes or plans to devote to this activity.

- 13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No  
If "Yes," explain fully.



Answer question number 4 part II (organization's governing)

The Hmong Cultural Center Incorporated of Minnesota is a non-profit organization. This Center is managed by the eighteen Hmong clans. The governing body consists of the leader of each clan.

1. Cha, Nhia Houa  
1517 Magnolia Ave  
St. Paul, MN 55106  
(612) 776-7950
2. Cheng, Sia Ge  
416 Cook Ave  
St. Paul, MN 55101  
(612) 776-8698
3. Chue, Cha Phia  
  
(916) 534-6259
4. Fang, Nou Tou  
1577 Timber lake #D  
St. Paul, MN 55117  
(612) 488-5682
5. Hang, Cha Ger  
1475 #G Timber lake  
St. Paul, MN 55117  
(612) 487-3535
6. Her, Cha Sia  
693 # 7 Sherburne Ave  
St. Paul, MN 55104  
(612) 224-6579
7. Khang, Yeng  
716 Selby Ave  
St. Paul, MN 55104  
(612) 290-9944
8. Kong, Xay Pha  
1560 # C Timber Lake  
St. Paul, MN 55117  
(612) 488-6839
9. Kue, Chai Say  
15425 Jessey Ave  
Hugo, MN 55038  
(612) 439-6438
10. Lo, Wang Chong  
1254 Beech st  
St. Paul, mn 55106  
(612) 776-3311
11. Ly, Tou Ger  
687 Charles Ave  
St. Paul, MN 55104  
(612) 221-0945
12. Moua, Sai Pao  
525 #1 N St. Albans st  
St. Paul, MN 55104
13. Pha, Tong Xao  
496 # 3 Thomas Ave  
St. Paul, MN 55103  
(612) 222-0116
14. Thao, song Ger  
310 # C Arundel St  
St. Paul, MN 55103  
(612) 292-1865
15. Vang, Kia Pao  
123 Mt airy  
St. Paul, Mn 55106  
(612) 227-4636
16. Xiong, Nao Her  
919 Edmund Ave  
St. Paul, MN 55104  
(612) 222-2759
17. Yang, Chong Toua  
807 Banburen Ave  
St. Paul, MN 55104  
(612) 488-1527
18. Vue, Xia ying  
519 ST. Anthony Ave  
St. Paul, Mn 55103  
(612) 228-0317



**Part III Technical Requirements**

- 1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? ☒ Yes ☐ No  
If you answer "Yes," do not answer questions 2 through 6.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

**Exceptions**—You are not required to file an exemption application within 15 months if the organization:

- ☐ (a) Is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;
- ☐ (b) Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or,
- ☐ (c) Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? ☐ Yes ☐ No

- 4 If you answer "Yes" to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed. (See the Instructions before completing this item.)

- 5 If you answer "No" to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.



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**Part III Technical Requirements (Continued)**

- 10 If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?
- ☐ Yes—Indicate whether you are requesting:
- ☐ A definitive ruling (Answer questions 11 through 14.)
- ☐ An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)
- ☒ No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- 11 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 12 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☐ and:

- a Enter 2% of line 8, column (e) of Part IV-A \_\_\_\_\_
- b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

- 13 If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

- a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person."
- b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

- 14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)

	Yes	No	If "Yes," complete Schedule:
Is the organization a church? . . . . .		X	A
Is the organization, or any part of it, a school? . . . . .		X	B
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	C
Is the organization, or any part of it, a hospital or medical research organization? . . . . .		X	D
Is the organization a section 509(a)(3) supporting organization? . . . . .		X	E
Is the organization an operating foundation? . . . . .		X	F
Is the organization, or any part of it, a home for the aged or handicapped? . . . . .		X	G
Is the organization, or any part of it, a child care organization? . . . . .		X	H
Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		X	I
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . . .		X	



**Part IV Financial Data**

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Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A.—Statement of Revenue and Expenses**

		Current tax year	3 prior tax years or proposed budget for 2 years			
		(a) From 1991 to 1992	(b) 1992	(c) 1993	(d) 1994	(e) TOTAL
Revenue	1 Gifts, grants, and contributions received (not including unusual grants—see instructions)	00.00	300.00	10,000.00	100,000.00	
	2 Membership fees received	00.00	00.00	500.00	800.00	
	3 Gross investment income (see instructions for definition)					
	4 Net income from organization's unrelated business activities not included on line 3					
	5 Tax revenues levied for and either paid to or spent on behalf of the organization					
	6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
	7 Other income (not including gain or loss from sale of capital assets) (attach schedule)					
	8 Total (add lines 1 through 7)	00.00	300.00	10,500.00	100,800.00	
	9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513					
	10 Total (add lines 8 and 9)	00.00	300.00	10,500.00	100,800.00	
Expenses	11 Gain or loss from sale of capital assets (attach schedule)					
	12 Unusual grants					
	13 Total revenue (add lines 10 through 12)					
	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
	16 Disbursements to or for benefit of members (attach schedule)					
	17 Compensation of officers, directors, and trustees (attach schedule)					
	18 Other salaries and wages	00.00	00.00	5,769.00	95,600.00	
	19 Interest					
	20 Occupancy (rent, utilities, etc.)	00.00	300.00	4,731.00	10,720.00	
	21 Depreciation and depletion					
	22 Other (attach schedule)					
	23 Total expenses (add lines 14 through 22)	00.00	300.00	10,500.00	106,320.00	
	24 Excess of revenue over expenses (line 13 minus line 23)					



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**Part IV****Financial Data (Continued)****B.—Balance Sheet (at the end of the period shown)**

Current tax year

Date .....

**Assets**

1	Cash . . . . .	1	00.00
2	Accounts receivable, net . . . . .	2	
3	Inventories . . . . .	3	
4	Bonds and notes receivable (attach schedule) . . . . .	4	
5	Corporate stocks (attach schedule) . . . . .	5	
6	Mortgage loans (attach schedule) . . . . .	6	
7	Other investments (attach schedule) . . . . .	7	
8	Depreciable and depletable assets (attach schedule) . . . . .	8	
9	Land . . . . .	9	
10	Other assets (attach schedule) . . . . .	10	
11	<b>Total assets</b> (add lines 1 through 10) . . . . .	11	00.00

**Liabilities**

12	Accounts payable . . . . .	12	
13	Contributions, gifts, grants, etc., payable . . . . .	13	
14	Mortgages and notes payable (attach schedule) . . . . .	14	
15	Other liabilities (attach schedule) . . . . .	15	
16	<b>Total liabilities</b> (add lines 12 through 15) . . . . .	16	00.00

**Fund Balances or Net Assets**

17	<b>Total fund balances or net assets</b> . . . . .	17	
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18	00.00

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation . . . . . ☐