

AMENDED RETURN - SECTION 512(A)(7) REPEAL

Form 990-T

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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 a 501(c)(3).

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

Department of the Treasury Internal Revenue Service

A Check box if address changed

Name of organization ( Check box if name changed and see instructions.)

D Employer identification number (Employees' trust, see instructions)

B Exempt under section 501(c)(3) 408(e) 408A 529(a)

Print or Type

VOLUNTEER ATTORNEY PROGRAM

41-1443184

Number, street, and room or suite no. If a P.O. box, see instructions.

302 WEST SUPERIOR STREET, NO. 700

E Unrelated business activity code (See instructions)

City or town, state or province, country, and ZIP or foreign postal code

DULUTH, MN 55802

900099

C Book value of all assets at end of year 230,927.

F Group exemption number (See instructions.)

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. 1 Describe the only (or first) unrelated trade or business here QUALIFIED TRANSPORTATION BENEFITS

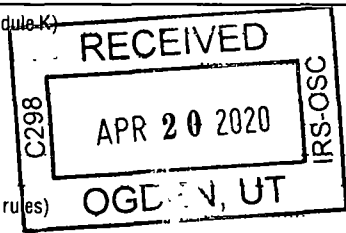
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

J The books are in care of JESSICA NOVAK Telephone number 218-336-1393

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Except for contributions, deductions must be directly connected with the unrelated business income)

Table with 4 columns: Line number, Description, Sub-column, Total. Rows 14-32.



Vertical stamp: AUG 5 2018 AUG 31 2018

<b>Part III Total Unrelated Business Taxable Income</b>	
33 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33 0.
34 Amounts paid for disallowed fringes	34
35 Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35
36 Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36
37 Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37 1,000.
38 <b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38 0.

<b>Part IV Tax Computation</b>	
39 <b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39 0.
40 <b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40
41 <b>Proxy tax.</b> See instructions	41
42 <b>Alternative minimum tax</b> (trusts only)	42
43 <b>Tax on Noncompliant Facility Income.</b> See instructions	43
44 <b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44 0.

<b>Part V Tax and Payments</b>	
45a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a
b Other credits (see instructions)	45b
c General business credit. Attach Form 3800	45c
d Credit for prior year minimum tax (attach Form 8801 or 8827)	45d
e <b>Total credits.</b> Add lines 45a through 45d	45e
46 Subtract line 45e from line 44	46 0.
47 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47
48 <b>Total tax.</b> Add lines 46 and 47 (see instructions)	48 0.
49 2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49 0.
50a Payments: A 2017 overpayment credited to 2018	50a
b 2018 estimated tax payments	50b
c Tax deposited with Form 8868	50c
d Foreign organizations: Tax paid or withheld at source (see instructions)	50d
e Backup withholding (see instructions)	50e
f Credit for small employer health insurance premiums (attach Form 8941)	50f
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Other 690. Total 690.	50g 690.
51 <b>Total payments.</b> Add lines 50a through 50g	51 690.
52 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52
53 <b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53
54 <b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54 690.
55 Enter the amount of line 54 you want: Credited to 2019 estimated tax Refunded	55 690.

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		
56 At any time during the 2018 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	Yes	No
		X
57 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

<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.				
	<i>Donald C. Wickham</i> Signature of officer	10 Apr 2020 Date	CHAIR Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JESSICA NATUS	JESSICA NATUS	04/04/20		P01799381
	Firm's name <b>WIPFLI LLP</b>	Firm's address <b>1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812</b>		Firm's EIN <b>39-0758449</b>	Phone no. <b>218.722.4705</b>

FOOTNOTES

STATEMENT 1

THIS RETURN IS BEING AMENDED DUE TO THE REPEAL OF SECTION 512(A)(7). LINE 12 IS BEING CHANGED TO REMOVE THE QUALIFIED TRANSPORTATION BENEFITS AS PREVIOUSLY REPORTED.

FORM 990-T

OTHER CREDITS AND PAYMENTS

STATEMENT 2

DESCRIPTION

AMOUNT

REPEAL OF SECTION 512(A)(7)

690.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 50G

690.