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Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

2009

For calendar year 2009, or tax year beginning

, 2009, and ending

, 20

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Blue Cross of Idaho Foundation for Health, Inc.		A Employer identification number 26-0024334
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 3000 E. Pine Ave.		B Telephone number (see page 10 of the instructions) 208-331-7464
	City or town, state, and ZIP code Meridian, Id 83642		C If exemption application is pending, check here ☐
			D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 11,178,139		J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Not investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	2444,160			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	3144	3144		
	4 Dividends and interest from securities	214,446	214,446		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)	27,220		27,220		
12 Total. Add lines 1 through 11	2688,970	217,590	27,220		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	9947		9947	9947
	b Accounting fees (attach schedule)	2380		2380	2380
	c Other professional fees (attach schedule)	18,751		18,751	20,583
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	8560		8560	4208
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				649
	22 Printing and publications	4		4	4
	23 Other expenses (attach schedule)	211,332		211,332	212,072
	24 Total operating and administrative expenses. Add lines 13 through 23	250,974		250,974	249,842
	25 Contributions, gifts, grants paid	140,755			140,755
26 Total expenses and disbursements. Add lines 24 and 25	391,729		250,974	390,598	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	2297,241				
b Net investment income (if negative, enter -0-)		217,590			
c Adjusted net income (if negative, enter -0-)			0		

914 10

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash—non-interest-bearing		5512	2683	2683
	2	Savings and temporary cash investments		262,950	149,981	149,981
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)				
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule) Sch 2	6287,158	8625,453	8625,453	
	14	Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶ Sch 2)	296	22	22		
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	7355,916	11,178,139	11,178,139		
Liabilities	17	Accounts payable and accrued expenses	9253	10,383		
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)	9253	10,383		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☐ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted	7346,663	11,167,756		
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ☐ and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see page 17 of the instructions)	7346,663	11,167,756			
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	7355,916	11,178,139			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	7346,663
2	Enter amount from Part I, line 27a	2	2297,241
3	Other increases not included in line 2 (itemize) ▶	3	1523,852
4	Add lines 1, 2, and 3	4	11,167,756
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,167,756

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No
If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	214,925	5962,290	.0360
2007	299,553	5066,077	.0591
2006	150,827	4064,510	.0371
2005	118,626	2081,214	.0570
2004	146,311	1075,052	.1361

2 Total of line 1, column (d)	2	.2253
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.0651
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	7502,709
5 Multiply line 4 by line 3	5	488,126
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2176
7 Add lines 5 and 6	7	490,302
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	8	390,598

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	4252	
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		
3	Add lines 1 and 2	3	4352	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	4352	
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c	4352	
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7	4352	
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ \$ <u>0</u> (2) On foundation managers ▶ \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes.</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		n/a
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		✓
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ <u>Idaho</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	✓	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	✓	

Sch 3

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>bcifoundation.org</u>	13	✓	
14	The books are in care of ▶ <u>Blue Cross of Idaho Health Service</u> Telephone no. ▶ <u>208-331-7464</u> Located at ▶ <u>3000 E. Pine Ave. Meridian, ID</u> ZIP+4 ▶ <u>83642</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? ☐ Yes ☒ No Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	n/a
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	✓
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions)	2b	n/a
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b	n/a
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ Yes ☒ No **5b** n/a

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No **7b** n/a

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No **6b** ✓

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No **7b** n/a

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(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 and deferred compensation	(e) Expense account, other allowances
Raymond Flachbart Meridian, Idaho	Pres + Chair of Board	1 Hour -0	-0	-0
Zelda Geyer-Sylvia Meridian, Idaho	V.P. + Vice Chair	1 Hour -0	-0	-0
Douglas Damrose, MD Meridian, Idaho	Secretary / Treasurer	1 Hour -0	-0	-0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If 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 and deferred compensation	(e) Expense account, other allowances
none				

Total number of other employees paid over \$50,000 ☐

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
<i>none</i>		

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

		Expenses
1	<i>American Legacy Project (Smoking Cessation) Sch 3</i>	<i>28,430</i>
2	<i>Wheels for Wellness - Bike Ride Sch 3</i>	<i>148,271</i>
3	<i>Colon Me Healthy Sch 3</i>	<i>32,207</i>
4		

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 <i>None</i>	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	7125,821
b	Average of monthly cash balances	1b	491,142
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	7616,963
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	7616,963
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	114,254
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7502,709
6	Minimum investment return. Enter 5% of line 5	6	375,135

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	375,135
2a	Tax on investment income for 2009 from Part VI, line 5	2a	4352
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	4352
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	370,783
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	370,783
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	370,783

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	390,598
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	390,598
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	390,598

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				370,783
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				49,678
e From 2008				
f Total of lines 3a through e	49,678			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 390,598				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				370,783
e Remaining amount distributed out of corpus	19,815			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	69,493			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	69,493			
10 Analysis of line 9.				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007	49,678			
d Excess from 2008	-			
e Excess from 2009	19,815			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total	
(a) 2009	(b) 2008	(c) 2007	(d) 2006		
85% of line 2a					
Qualifying distributions from Part XII, line 4 for each year listed					
Amounts included in line 2c not used directly for active conduct of exempt activities					
Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

n/a

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

n/a

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed:

n/a

b The form in which applications should be submitted and information and materials they should include

n/a

c Any submission deadlines.

n/a

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

n/a

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Sch. 4 Part 183 - 283 - 383				
Total				3a
b Approved for future payment none				
Total				3b

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.					
	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a <u>Wheels For Wellness</u>					27,220
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			512	3144	
4 Dividends and interest from securities			512	214,446	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)				217,590	27,220
13 Total. Add line 12, columns (b), (d), and (e)				13	244,810

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Form **990-PF** (2009)

Part 1 - Analysis of Revenue and Expenses

	Revenue and Expenses per books Column A	Net Investment Income Column B	Adjusted Net Income Column C	CASH BASIS Column D
Line 1 Contributions, gifts, grants, etc received				
Blue Cross of Idaho Health Service, Inc - Contribution	\$ 2,400,000	XXXXXXXX	XXXXXXXX	XXXXXXXX
General Contributions	-	XXXXXXXX	XXXXXXXX	XXXXXXXX
Wheels for Wellness Bike Ride - Donation Revenue	34,750	XXXXXXXX	XXXXXXXX	XXXXXXXX
Legacy Project (Smoking cessation)	9,410	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total	<u>\$ 2,444,160</u>	XXXXXXXX	XXXXXXXX	XXXXXXXX
Line 3 Interest Income				
Money Market Interest	\$ 3,144	\$ 3,144	\$ -	XXXXXXXX
Line 4 Dividend Income				
Investments	\$ 214,446	\$ 214,446	\$ -	XXXXXXXX
Line 7 Capital gain net income				
Invest real loss	XXXXXXXX	\$ -		XXXXXXXX
Line 11 Other Income				
Wheels for Wellness Bike Ride - Event Revenue	\$ 27,220	\$ -	\$ 27,220	XXXXXXXX
Line 12 Total	<u>\$ 2,688,970</u>	<u>\$ 217,590</u>	<u>\$ 27,220</u>	XXXXXXXX
Line 16a Legal Fees	<u>\$ 9,947</u>	<u>\$ -</u>	<u>\$ 9,947</u>	<u>\$ 9,947</u>
Line 16b Accounting Fees				
Audit	\$ 2,380	\$ -	\$ 2,380	\$ 2,380
Line 16c Other Professional Fees				
BCBSA Royalty Fee	\$ 500	-	\$ 500	\$ 500
Other Professional Fees	18,251		18,251	20,083
	<u>\$ 18,751</u>	<u>\$ -</u>	<u>\$ 18,751</u>	<u>\$ 20,583</u>
Line 18 Taxes				
2009 Federal Income Tax Accrued	\$ 4,352	\$ -	\$ 4,352	\$ -
2008 Federal Income Tax Paid	\$ 4,208		\$ 4,208	4,208
Total	<u>\$ 8,560</u>	<u>\$ -</u>	<u>\$ 8,560</u>	<u>\$ 4,208</u>
Line 21 Travel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649</u>
Line 22 Printing & Publications				
Printing	\$ 4	\$ -	\$ 4	\$ -
Publications	-	-	-	-
	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>
Line 23 Other Expenses				
General Administrative				
Office Supplies	\$ 1,146	\$ -	\$ 1,146	\$ 1,146
Postage	971	-	971	1,012
Bank charges	307	-	307	307
Program related				
Legacy Project (Smoking cessation)	\$ 28,430	-	\$ 28,430	\$ 28,970
Wheels for Wellness Bike Ride - Event expenses	148,271	-	148,271	148,271
Color Me Healthy	32,207	-	32,207	32,366
General	-	-	-	-
Total	<u>\$ 211,332</u>	<u>\$ -</u>	<u>\$ 211,332</u>	<u>\$ 212,072</u>
Line 24 Total operating and administrative expenses	<u>\$ 250,974</u>	<u>\$ -</u>	<u>\$ 250,974</u>	<u>\$ 249,843</u>
Line 25 Contributions, gifts, grants paid				
See listing - Schedule 1a	\$ 140,755			\$ 140,755
				-
Total	<u>\$ 140,755</u>	XXXXXXXX	XXXXXXXX	<u>\$ 140,755</u>
Line 26 Total Expenses and Disbursements	<u>\$ 391,729</u>	<u>\$ -</u>	<u>\$ 250,974</u>	<u>\$ 390,598</u>

Blue Cross of Idaho Foundation for Health, Inc
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Part 1 - Analysis of Revenue and Expenses

Line 25	Contributions, gifts, grants paid	Total
	St Luke's Magic Valley Health Foundation	\$ 35,000.00
	Heritage Trust Fund - Meridian Greenbelt	\$ 25,000.00
	United Way	\$ 15,000.00
	College of Southern Idaho	\$ 15,000.00
	Women's & Children's Alliance	\$ 5,000.00
	Terry Reilly Health Service	\$ 5,000.00
	St Luke's Health Foundation	\$ 5,000.00
	BSU Foundation	\$ 5,000.00
	City of Twin Falls - Canyon Rim Trail	\$ 5,000.00
	Portneuf Greenway	\$ 5,000.00
	North Idaho Centennial Trail Foundation	\$ 5,000.00
	Danny Thompson Memorial	\$ 2,855.00
	Idaho Diabetes youth Programs	\$ 2,000.00
	Komen Race for the Cure	\$ 1,500.00
	March of Dimes	\$ 1,500.00
	Kootenai Health Foundation	\$ 1,200.00
	Main Street Mile	\$ 1,000.00
	Idaho Youth Games	\$ 1,000.00
	March of Dimes	\$ 750.00
	Leukemia & Lymphoma Society	\$ 500.00
	NW Children's Home	\$ 500.00
	Camp Rainbow Gold	\$ 500.00
	Washington-Idaho Volunteer Center	\$ 500.00
	St Al's Foundation	\$ 500.00
	Idaho Meth Project	\$ 500.00
	St Benedict's Foundation	\$ 250.00
	Nat Alliance on Mental Illness	\$ 250.00
	Teton Valley Hospital Foundation	\$ 250.00
	Idaho Ronald McDonald House	\$ 200.00
		\$ 140,755.00

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Part II	Balance Sheets	Beginning of year	End of year	Fair Mkt Value
Line 13	Other Investments			
	Vanguard Total Bond	\$ 314,699	\$ 1,627,465	\$ 1,627,465
	Vanguard Extended Market	270,993	1,339,607	1,339,607
	Vanguard 500	408,151	1,980,015	1,980,015
	Dodge & Cox	379,494	512,895	512,895
	Julius Baer	-	827,175	827,175
		<u>\$ 1,373,337</u>	<u>\$ 6,287,158</u>	<u>\$ 6,287,158</u>

Line 15	Other Assets			
	Accrued Interest Receivable	<u>\$ 296</u>	<u>\$ 22</u>	<u>\$ 22</u>

Part III Analysis of Changes in Net Assets or Fund Balances

Line 5	Decreases not included in line 2	
	Unrealized gain (loss) on investments	\$ 1,523,852
	Realized gain (loss) on investments	<u>-</u>
		<u>\$ 1,523,852</u>

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Part VII-A - Statements Regarding Activities

10 Names and addresses of substantial contributors.

	Grants / Contributions
Blue Cross of Idaho Health Service, Inc 3000 E Pine Ave Meridian, Idaho 83642	\$ 2,400,000
American Legacy Foundation 2030 M St , NW 6th Floor Washington DC 20036	\$ 9,410

Part IX-A - Summary of Direct Charitable Activities

	Expenses
1 American Legacy Project (Smoking Cessation) - Along with the Legacy Project grant, the Foundation provided funds to develop a touch-screen tobacco cessation program for hospitalized patients in Idaho. The program is being developed in one hospital currently and will be utilized in more once it is fully operational.	\$ 28,430
2 Wheels for Wellness Bicycle Ride - The 2009 annual family oriented bicycle rides were held in four Idaho location raising money for local greenbelts	\$ 148,271
3 Color Me Healthy - A healthy eating and nutrition program designed to teach 3-5 year olds about fruits and vegetables. The program targeted child care sites throughout Idaho and reached over 1800 children participating in the interactive activities. The program was considered successful and will continue	\$ 32,207

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Part XV Supplemental Information

3a Grants and Contributions Paid During the Year

Recipient	Purpose of Grant or Contribution	Amount
1 St Luke's Magic Valley Health Foundation	The Foundation made a contribution to the St Luke's new medical center building fund, serving the needs of SW Idaho.	\$ 35,000
2 Heritage Trust Fund - Meridian Greenbelt	The Foundation's annual bike ride made a contribution to the Meridian Greenbelt Trust to help maintain the greenbelt which is used for promote outdoor family activities	\$ 25,000
3 United Way of Idaho	In fulfillment of the Foundation's purpose to promote healthy living in Idaho, a contribution was made to the United Way of Idaho's "Health and Well-Being" agencies	\$ 15,000
4 College of Southern Idaho	The Foundation made a contribution to the College for the development of the Health Sciences Program (Nursing Program)	\$ 15,000
5 Women's & Children's Alliance	The Foundation made a contribution to the WCA, who provides assistance to women and children in crisis on a needed basis	\$ 5,000
6 Terry Reilly Services	The Foundation made a contribution to help sponsor the Bob LeBow Bike Tour, which in turn provides funds for the Terry Reilly Health Clinics which provide healthcare to low income and uninsured individuals and families	\$ 5,000
7 St Luke's Health Foundation	The Foundation made a contribution to St Luke's Children's Hospital to help 2 children's programs whose goals are to save lives and heal children	\$ 5,000
8 BSU Foundation	The Foundation made a contribution to the Boise State University Department of Nursing to be used for scholarships in the nursing program.	\$ 5,000

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9 City of Twin Falls - Canyon Rim Trail	The Foundation's annual bike ride made a contribution to the Twin Falls Canyon Rim Greenbelt Trust to help maintain the greenbelt which is used for promote outdoor family activities	\$ 5,000
10 Portneuf Greenway	The Foundation's annual bike ride made a contribution to the Portneuf Greenway Foundation in Pocatello to help maintain the greenbelt which is used for promote outdoor family activities	\$ 5,000
11 North Idaho Centennial Trail Foundation	The Foundation's annual bike ride made a contribution to the North Idaho Centennial Trail Foundation in Coeur D'Alene to help maintain the greenbelt which is used for promote outdoor family activities	\$ 5,000
12 Danny Thompson Memorial Golf Tournament	The Foundation made a contribution golf tournament which will distribute the money to the Mtn States Tumor Institute for cancer and leukemia research.	\$ 2,855
13 Idaho Diabetes Youth Programs	The Foundation made a contribution to the Youth Program to help promote the benefits of good nutrition, the value of good blood sugar levels and exercise in children	\$ 2,000
14 Susan B Koman Breast Cancer	The Foundation made a contribution to the "Race for the Cure", funds to be used for breast cancer research and related needs in Idaho	\$ 1,500
15 March of Dimes	The Foundation made a contribution to help improve health of babies and prevent birth defects, premature birth and infant mortality.	\$ 1,500
16 Kootenai Health Foundation	The Foundation made a contribution to the Festival of Trees benefiting the hospital's critical care facility expansion program	\$ 1,200
17 Main Street Mile	The Foundation made a contribution to the Main Street Mile, an event to create awareness and education about prostate cancer screening and early detection.	\$ 1,000

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18 Idaho Youth Games	The Foundation made a contribution to the Youth Games of Caldwell, Idaho to support under-privileged youth age 4-18 in a range of activities	\$ 1,000
19 Various other 501(c)3 organizations	The Foundation made contributions to other organizations throughout the year for amounts ranging from \$200 to \$750; all benefiting the health needs of Idahoans.	\$ 4,700
		\$ 140,755

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

- 1a Wheels for Wellness - the annual bicycle ride is promoted to all bike riders, regardless of expertise, as a family friendly activity. The bike rides (in four Idaho locations) provide the opportunity to engage in a healthy activity while benefiting local greenbelts devoted to helping Idahoans maintain and/or learn about healthy lifestyles. The registrations fees collected for the bike ride are used to cover the ride expenses and help make benefactor payments.