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Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No. 1545-0052

2009

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

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 changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

CHARLES & ADELE ILFELD FOUNDATION, INC.

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

798 DIANE AVENUE

City or town, state, and ZIP code

LAS VEGAS, NM 87701-4910

A Employer identification number

85-0312053

B Telephone number (see page 10 of the instructions)

(505) 425-9421

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 ☐E If private foundation status was terminated
under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ☐

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation

I Fair market value of all assets at

end of year (from Part II, col. (c),

line 16) ▶ \$

754,606

J Accounting method

☒ Cash☐ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis.)

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) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable
purposes
(cash basis only)

1 Contributions, gifts, grants, etc., received (attach schedule)

10,450

2 Check ☐ if the foundation is not required to attach Sch. B . . .

3 Interest on savings and temporary cash investments

3,624

3,624

4 Dividends and interest from securities

11,619

11,619

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

(2,796)

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)

12 Total. Add lines 1 through 11

22,897

15,243

5

13 Compensation of officers, directors, trustees, etc.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach schedule)

4,093

1,615

2,478

c Other professional fees (attach schedule)

441

441

17 Interest

18 Taxes (attach schedule) (see page 14 of the instructions)

598

386

10

19 Depreciation (attach schedule) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

886

886

24 Total operating and administrative expenses.

Add lines 13 through 23

6,018

3,328

2,488

25 Contributions, gifts, grants paid

10,000

10,000

26 Total expenses and disbursements. Add lines 24 and 25

16,018

3,328

12,488

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

6,879

b Net investment income (if negative, enter -0-)

11,915

c Adjusted net income (if negative, enter -0-)

5

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			
	2 Savings and temporary cash investments	213,368	222,000	222,000
	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)	412,995	532,448	532,448
	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)			
	14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶ ST120)		158	158	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	626,363	754,606	754,606	
Liabilities	17 Accounts payable and accrued expenses			
	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)		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted		107,889	
	25 Temporarily restricted			
	26 Permanently restricted	626,363	646,717	
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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)	626,363	754,606	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	626,363	754,606	

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	626,363
2 Enter amount from Part I, line 27a	2	6,879
3 Other increases not included in line 2 (itemize) ▶ ST115	3	121,364
4 Add lines 1, 2, and 3	4	754,606
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	754,606

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 (yr., mo., day)	(d) Date sold (yr., mo., day)
1a See STM-134			
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 206,528		209,324	(2,796)
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
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	(2,804)
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	5

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	46,841	769,350	0.060884
2007	51,638	882,931	0.058485
2006	32,156	817,331	0.039343
2005	24,106	752,786	0.032022
2004	27,142	721,231	0.037633

2 Total of line 1, column (d).**2** 0.228367**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** 0.045673**4** Enter the net value of noncharitable-use assets for 2009 from Part X, line 5**4** 659,023**5** Multiply line 4 by line 3**5** 30,100**6** Enter 1% of net investment income (1% of Part I, line 27b)**6** 119**7** Add lines 5 and 6**7** 30,219**8** Enter qualifying distributions from Part XII, line 4**8** 12,488

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.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)		1	238
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b.			
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	0
3 Add lines 1 and 2		3	238
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	238
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		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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		238
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 <input type="checkbox"/> Refunded <input type="checkbox"/>	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?		X
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)? 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		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers. <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> NM		
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 General Instruction G? If "No," attach explanation	X	
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)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ Jeff Salman Telephone no. ▶ 505-425-9421
 Located at ▶ 798 Diane Avenue Las Vegas, NM ZIP+4 ▶ 87701

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	
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? <input type="checkbox"/>	1c	X
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶		
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.) <input type="checkbox"/>	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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) <input type="checkbox"/>	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/>	4a	X
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? <input type="checkbox"/>	4b	X

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
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
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
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

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
See 990 OFOV				
Philip J Wolff III	President			
611 National Ave., NM 87701	1	0	0	0
Chris Rhoads	Vice President			
5012 Mirador Dr., NW, NM 87120	1	0	0	0
Jeff Salman	Treasurer			
798 Diane Avenue, NM 87701	1	0	0	0
Editha Bartley	Secretary			
HC 69, Box 18 Rociada, NM 87742	1	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. <input type="checkbox"/>				

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
NONE		
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 NONE	
2	0
3	
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 NONE	
2	0
All other program-related investments. See page 24 of the instructions	
3	0
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	661,171
b	Average of monthly cash balances	1b	7,888
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	669,059
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	0
3	Subtract line 2 from line 1d	3	669,059
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	10,036
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	659,023
6	Minimum investment return. Enter 5% of line 5	6	32,951

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	32,951
2a	Tax on investment income for 2009 from Part VI, line 5	2a	238
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	238
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	32,713
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	32,713
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	32,713

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	12,488
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	12,488
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	12,488

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				32,713
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			6,909	
b Total for prior years.				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e				
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 12,488				
a Applied to 2008, but not more than line 2a			6,909	
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				5,579
e Remaining amount distributed out of corpus				
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 .				
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				27,134
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				
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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 ☐ 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	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e 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))

NONE,

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.

NONE,

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:

990APP Attached

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

See Attached

c Any submission deadlines.

See Attached

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

See Attached

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	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
a Paid during the year Pecos Valley Medical Center PO Box 710 Pecos NM 87552	N/A	Public	Indigent Health	10,000
Total			3a	10,000
b Approved for future payment				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

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					
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 . .			14	3,624	
4 Dividends and interest from securities			14	11,619	
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.			18	(2,796)	
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)				12,447	
13 Total. Add line 12, columns (b), (d), and (e)				13	12,447

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

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

Line No.



Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | Yes | No |
|----------|---|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 or fiduciary) is based on all information of which preparer has any knowledge.



Sign Here

Signature of officer or trustee

5-5-10
Date

Treasures

**Paid
Prepar-
er's
Use
Only**Preparer's
signature


 (or yours if)  Laurence S. Johns, Sr.

Date

4/30/10

Check if self-emp

→ **X**

Preparer's Identifying
number (see **Signature** on
page 30 of the instructions)

Firm's name (or yours if self-employed), address, and ZIP code

Lawrence C Johns CPA
Las Vegas, NM 87701-4483

EIN ▶

Phone no 505-425-5239

EEA

Form 990-PF (2009)

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No 1545-0047

2009

Name of the organization

Employer identification number

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- ☐ 501(c)() (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 an organization 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) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions 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 990-EZ that received from any one contributor, during the year, 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

CHARLES & ADELE ILFELD FOUNDATION, INC.

Employer identification number

85-0312053

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Charlotte I Rubin Trustee 606 N Crescent Dr Beverly Hills, CA 90210-3330	\$ 5,000	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.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

1 List all officers, directors, trustees, and key employees for the year even if they were not compensated.

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return

FEIN

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Form 990PF, Part III, Line 3

Statement #115

Other Increases Schedule

INCREASE IN UNREALIZED GAIN IN 2009

FAIR MARKET VALUE OF SECURITIES

735,918

COST BASIS

(594,015)

PRIOR YEARS UNREALIZED GAIN

(20,539)

Total

121,364

Form 990PF, Part II, Line 15

PG 01

Statement #120

Other Assets Schedule

Description

BOY Book

EOY Book

FMV

ACCRUED INTEREST AND DIVIDENDS RECE

158

158

Total

158

158

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return

FEIN

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Form 990PF, Part II, Line 10(b)
Investments: Corporate Stock Schedule

Statement #137

<u>Category</u>	<u>BOY</u>	<u>Book Value</u>	<u>EOY FMV</u>
CALAMOS CONVERTIBLE GRTH & INC	27,238	37,323	37,323
FRANKLIN GROWTH FUND CLASS A	71,974	95,916	95,916
CAPITAL INCOME BUILDERS FUND C	72,154	83,204	83,204
EUROPACIFIC GROWTH FUND CLASS	116,013	158,799	158,799
INVESTMENT COMPANY OF AMERICA	94,305	116,757	116,757
Ishares Trust Barclays Tips Bd	1,092	1,870	1,870
Ishares Russell Midcap Value I	1,905	2,919	2,919
Ishares Russell Midcap Growth	1,939	2,993	2,993
Ishares Russell 1000 Value Ind	6,339	5,740	5,740
Ishares Russell 1000 Growth In	6,523	5,533	5,533
Ishares Tr Russell 2000 Value	1,328	2,438	2,438
Ishares Russell 2000 Growth In	1,322	2,451	2,451
Vanguard Emerging Mkts MTF	3,229	6,560	6,560
Vanguard Pacific ETF	1,052	1,488	1,488
Vanguard European ETF	3,107	3,200	3,200
Vanguard REIT ETF		2,192	2,192
Vanguard Total Bd Market ETF	3,475	3,065	3,065
Totals	<u>412,995</u>	<u>532,448</u>	<u>532,448</u>

Federal Supporting Statements

2009

PG 01

Name(s) as shown on return

Your Social Security Number

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Form 990PF, Part I, Line 23 - Other Expenses Schedule

Statement #103

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Director's Liability Insurance	886	886	0	0
Totals	886	886	0	0

PG 01

Statement #108

Form 990PF, Part I, Line 16(b) - Accounting Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
QUARTERLY FINANCIAL STATEMENTS PREPARATION OF 2008 FORM 990PF	3,231 862	1,615 0	0 0	1,616 862
Totals	4,093	1,615	0	2,478

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Federal Supporting Statements

2009 PG 01

Your Social Security Number

85-0312053

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Statement #109

Form 990PF, Part I, Line 16(c) - Other Professional Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Smith Barney Advisory Services	441	441	0	0
Totals	441	441	0	0

PG 01

Statement #110

Form 990PF, Part I, Line 18 - Taxes Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
CORP FILING FEE	10	0	0	10
FOREIGN TAX WITHHELD	386	386	0	0
2007 EXCISE TAX	202	0	0	0
Totals	598	386	0	10

Federal Supporting Statements

2009 PG 01

Your Social Security Number

85-0312053

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Form 990-PF, Part IV, Capital Gains And Losses Information (Overflow)

Statement #134

Description	P-Purchase		Date Sold	Sales Price	Depreciation	Cost or		Pre-1970 Gains or Losses
	D-Donation	Date Acquired				other basis	Gain or Loss	
1sh Ishares Barclays Treas Inflation	P	2007-08-31	2009-04-17	101		101		
35sh Ishares Russell 1000 Value Ind	P	2007-08-31	2009-08-21	1,862		2,915	(1,053)	
73sh Ishares Russell 1000 Growth In	P	2007-08-31	2009-08-21	3,234		4,304	(1,070)	
1sh Vanguard Intl Equity Index	P	2007-08-31	2009-04-17	41		69	(28)	
7sh Vanguard Pacific ETF	P	2008-01-18	2009-04-17	286		436	(150)	
8sh Vanguard Intl Equity Index Fd	P	2007-08-31	2009-04-17	279		594	(315)	
7sh Vanguard Intl Equity Index Fd	P	2007-08-31	2009-08-21	327		520	(193)	
2sh Vanguard Bd Index Fd Inc	P	2008-09-24	2009-04-17	154		154		
3sh Vanguard Bd Index Fd Inc	P	2008-09-24	2009-08-21	236		231	5	
Nondividend Ishares Barcl Treas Infl	P	2007-08-31	2009-12-07	8			8	
Certificate of Deposit	P	2009-03-20	2009-09-18	200,000		200,000		
Total				206,528		209,324	(2,796)	

PG 01

Subsidiary Statement

Form 990PF, Part I, Line 4 - Subsidiary Schedule

Description	Revenue		Net investment	Adjusted net income
	and expenses			
Dividends	11,619		11,619	0
Totals	11,619		11,619	0

Federal Supporting Statements**2009 PG 01**

Name(s) as shown on return

Your Social Security Number

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

**Form 990PF, Part XV, Line 2
Application Submission Information**

990APP

Grant Program

Indigent Health Care

Applicant Name

Jeff Salman

Address

798 Diane Ave.

Las Vegas NM 87701

Telephone

505-425-9421

Form & Content

Exhibit Attached

Submission Deadline

15th day after end of qtr

Restrictions on Award

Exhibit Attached

990

Overflow Statement

2009
Page 1

Name(s) as shown on return

FEIN

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Savings and temporary cash investments

Description	Amount
Community 1st Bank Checking	\$ 7,399
Western Asset Money Market 11	9,954
Western Asset Money Market 14	1,177
Community 1st Bank CD	203,470
Total:	\$ 222,000

PROCEDURES GOVERNING APPLICATION FOR
FUNDS FROM CHARLES AND ADELE ILFELD FOUNDATION, INC.
CRITERIA TO BE APPLIED IN DISTRIBUTING SAID FUNDS, AND
REPORTING REQUIREMENTS AS SET FORTH HEREINBELOW:

1). Procedures for application for funds from Charles and
Adele Ilfeld Foundation, Inc.:

Any non-profit health care organization, certified as exempt from federal taxation under Section 501 (c) (3) of the Internal Revenue Code of the United States of America, with its principal health care facility situate in San Miguel County, Mora County, or Guadalupe County, New Mexico is authorized to apply for funds of the Charles and Adele Ilfeld Foundation, Inc. The application for funds shall be made by the directing officer of the Health Care Facility and shall include the following:

- a). Name of the owner of the Health Care Facility.
- b). Name of the operating officer of the Health Care Facility.
- c). A statement that the facility is certified as exempt by the Internal Revenue Service from payment of Federal Income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- d). A statement that the applicant will distribute funds in accordance with the criteria established herein and;
- e). A statement that the applicant will retain individual records of the indigent persons whose Hospital or health care billings have been paid from Foundation funds for a period of six years. Said records must include, at a minimum, vouchers certifying to the amount billed and paid and the signed Affidavit of the indigent patient stating that said person is indigent, a copy of said Affidavit is attached hereto. Applicant, donee organization must further certify that required reports will be submitted on a quarterly basis on such date as shall be required by the Foundation.

2). Criteria for Qualification:

Indigent persons shall be those persons whose financial circumstances are such that they are unable to pay the cost of needed medical care. Indigency shall be defined as follows:

Form 990-PF
Part XV - Exhibit
24134

All persons who require or will require treatment at a Health Care Facility, who, taking into account their present income and those assets available to them and their requirements for other necessities of life, for themselves and for their dependents, are persons who are unable to pay the cost of the health care administered. This class includes those persons who are minors, whose parents or custodian is unable to afford such care, but such class does not include those persons whose expenses are covered by Medicaid, Medicare, or any other third party coverage.

3). In allocating funds amongst indigent applicants, Applicant should give priority to applicants over the age of 65 years. However, such priority requirements shall not be construed to be absolute and shall not be subordinate to situations of particular need.

4). Applicant shall insure that each person receiving Foundation funds shall have completed the indigent patient declaration statement attached hereto and shall have signed the Affidavit that such person is medically indigent.

5). donee organizations are required to maintain the funds distributed to them by this Foundation as Trust funds. Said funds shall be kept segregated from other funds of the applicant organization and shall not be co-mingled with other funds of the applicant organization prior to actual distribution in payment of an individual's outstanding medical bill.

6). All reports filed by the corporation must be certified true and correct by the operating officer of the donee organization.

7). By acceptance of Foundation funds, the Applicant organization agrees that the records of the Applicant shall be subject to examination by Officers and Employees of the Foundation at any reasonable time and the donee organization further agrees

Form 990-PF
Part XV Exhibit
25134

that it will make such records available upon request and will provide a reasonable facility in which such records may be examined.

8). Attached hereto and marked as Exhibit "1" is the indigent application form which shall be utilized by applicant organizations. Attached hereto and marked as Exhibit 2 is the form of Affidavit of Indigency which shall be utilized by Applicant organizations.

9). In the event all available funds have been distributed prior to the end of the fiscal year of the corporation, the Board retains the right to suspend receipt, review, and approval or disapproval of further application during the remainder of each such fiscal year.

10). The Board of Directors and, if so appointed, the Executive Committee, have the absolute discretion to approve or reject an application. The basis for such rejection or approval shall likewise be within the sole discretion of the Board of Directors and the Executive Committee, subject only to compliance with the general purposes for which the Foundation is organized.

11). In the event distributions are made pursuant to any application which shall subsequently be determined to have been falsely presented to the Foundation, the Foundation retains the right to seek recovery from any applicant by demand or action at law.

12). The name, amount, and fact of application shall not be considered as privileged information. The Board will not willfully reveal the details of any applicant's financial condition except to such employees or Board Members as may reasonably require such

Form 990-A-Part XV - Exhibit
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information. In no event shall publication of any information regarding the applicant be considered an invasion of privacy, slander, or libel of such applicant.

13). The Board retains the right to revoke, revise, or reconsider any approval or rejection of an application.

PRESIDENT OF CHARLES AND
ADELE ILFELD FOUNDATION,
INC.

ATTEST:

ROBERT J. NORDHAUS
Secretary-Treasurer

Form 990-PF
Part XV - Exhibit
27/34

STATEMENT OF POLICY

1. Attached hereto and marked as Exhibit "A" is a letter from Mr. Robert J. Nordhaus, Secretary of the Charles and Adele Ilfeld Foundation, Inc., to Mr. David L. Allen of the United States Internal Revenue Service. Said Exhibit "A" is a complete statement of the manner in which funds will be distributed by the Charles and Adele Ilfeld Foundation, Inc., and said Exhibit "A" is formally adopted as the Foundation plan of operation policy.

2. Attached hereto and marked as Exhibit "B" is a Statement of the criteria to be followed by donee Health Care Organizations in applying funds provided by the Charles and Adele Foundation, Inc., in payment of the health care costs of medically indigent persons.

3. It shall be the policy of this corporation to require donee organizations to file quarterly reports with the President of the Foundation. Said reports shall consist of a quarterly report of the uses made of monies provided by this Foundation. The report shall include, but not be limited to, the following:

- a). Number of individuals served.
- b). Total amount expended.
- c). Age distribution of the individuals receiving aid, said distribution to be reported in ten year categories commencing with zero to ten and terminating with 100 and over.
- d). A certificate shall be provided with each quarterly report that the persons served were medically indigent as defined hereinbelow.

4. For purposes of the Foundation, medically indigent shall be defined as:

"Those persons who require or may require treatment at a health care facility, who, taking into account their present income and those assets available to them and their requirements for other necessities of life, for themselves and for their

Form 990-AF-Part XV - Exhibit
28134

dependents, are persons who are unable to pay the cost of the health care administered. This class includes those persons who are minors, whose parents or custodian is unable to afford such care, but such class does not include those persons whose expenses are covered by Medicaid, Medicare, or any other third party coverage.

5. The donee organization must agree to retain records of distribution for a total of six years, said records to include, at a minimum, the Hospital billing paid and proof of indigency, said proof including an Affidavit signed by the medically indigent person attesting to his medically indigent status.

6. This Statement of Policy and the exhibits attached hereto may be provided, upon request, qualified tax exempt organizations operating in San Miguel County, Mora County, or Guadalupe County, State of New Mexico. The policies established hereinabove shall be subject to modification by the Board of Directors of the Foundation and any such changes or modification to this policy shall become binding upon the donee organization upon notice.

Form 990 - PF
Part XV
Exhibit 29/34

SUPPLEMENTAL INFORMATION TO APPLICATION 1023
OF THE CHARLES AND ADELE ILFELD FOUNDATION, INC.

624 University Avenue
Las Vegas, New Mexico 87701

Case No. 753216038 E.O.
O.M.B. Clearance No. 1545-0056

ATTENTION: DAVID L. ALLEN

In response to your letter dated August 23, 1983 (copy of which is attached) with respect to the proposed activities of the Charles and Adele Ilfeld Foundation, Inc. the following information is provided:

1. The Foundation prefers not to be considered an operating foundation and therefore proposes to make grants from its income to other non-profit organizations to be disbursed to individuals in a manner consistent with the purposes of the Foundation.

2. The principal work of the Foundation will be to make grants to bona fide public hospitals and other non-profit health care organizations which are 501(c)(3) organizations in good standing and which provide medical services and health care in San Miguel, Mora and Guadalupe Counties of New Mexico. The Foundation will consider the applications of such organizations in accordance with the following general criteria.

(a) The applicant organization will distribute funds to individuals who are found to be "medically indigent" and incapable of paying for some or all of health care costs which they have incurred. Disbursements could be made for (but not limited to) the non-reimbursible portions of Part A of Medicare, Medicaid and other health care costs not covered by public assistance. Funds are not to be disbursed to individuals for the payment of medical costs which would otherwise be paid by health insurance or other public agencies. It is the intention of the Foundation that the grant funds be distributed among a relatively large group of individuals in relatively small amounts as opposed to a relatively small group of individuals in relatively large amounts, and the individuals ultimately receiving funds should be principally but not exclusively residents of San Miguel, Mora and Guadalupe Counties.

(b) Applicant organizations must demonstrate that their organization is capable of screening applicants and otherwise administering the funds in a fiduciary capacity in accordance with the above criteria. (Of course, the funds must be disbursed in a non-discriminatory fashion with reference to race, religion, sex and national origin.

Form 990-PF
Part XV - Exhibit

(c) Applicant organizations must be willing to account for their use of the funds at least annually and provide such reports as may be reasonably requested by the Foundation to determine that the funds are being appropriately used.

(d) No applications containing the above criteria have been developed at this time.

Form 990-PF
Part XV-Exhibit
31/34

STATEMENT

NAME: _____

(Name of Indigent ^{medical} patient, or person or persons
legally responsible for patient's debts)

ADDRESS: _____

HOSPITAL: _____

DOCTOR: _____

DATES OF MEDICAL CARE _____

DATES OF DOCTOR VISITS: _____

ADMITTING PHYSICIAN: _____

TOTAL HOSPITAL COST:.....\$ _____
(Itemized Statement attached)

TOTAL DOCTOR COST:.....\$ _____

PATIENT, INSURANCE OR MEDICARE PAID.....\$ _____

BALANCE OWING:\$ _____

Briefly inform us as to the medical nature of the case, with a
view toward the recovery of the patient, period of recuperation,
disability that may effect future earning power of patient, etc.

The undersigned has checked all charges for the above patient and
finds the amount is the correct balance as of this date:

AUTHORIZED REPRESENTATIVE
of Applicant

Form 990-PF
Part XV - Exhibit
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INDIGENT PATIENT DECLARATION STATEMENT

A F F I D A V I T

STATE OF NEW MEXICO)
)SS
COUNTY OF)

I, _____ being first duly
sworn, upon oath say:

That I am without sufficient funds or source of income to pay
my account with _____
in the amount of \$ _____ or any part thereof.

That I have no insurance to cover this account: _____

If insured, my insurance carrier is: _____

That I do not have any property or sufficient assets which can
be made subject to or assigned for the payment of said account _____

That I do not foresee any property or sufficient assets which
can be made subject to or assigned for the payment of said
account: _____

Those assets currently owned by me are sufficient to provide
the necessities of life but are insufficient to provide and to pay
this account. _____

I hereby authorize _____ to
release information regarding this application to third persons
and I specifically waive any legal claim I have or might have for
revealing such information.

DATED this _____ day of _____, 19____.

APPLICANT

Subscribed and sworn to before me this _____ day of
_____, 19____.

NOTARY PUBLIC

(SEAL)

My Commission Expires:

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I, the undersigned, hereby verify that I qualify as an "Indigent Patient", which is as follows:

Those persons eligible for charitable or below cost services will be described as follows:

All persons who require or will require treatment at _____, who, taking into account their present income and those assets available to them and their requirements for other necessities of life, for themselves and for their dependents, are persons who are unable to pay the cost of the medical care administered. This class includes those persons who are minors, whose parent or custodian is unable to afford such care, but such class does not include those persons whose expenses are covered by Medicaid, Medicare, or any other third party coverage.

I, the undersigned, hereby authorize _____, to make any inquiry of any person, firm or corporation relevant to this statement and further authorize any person, firm or corporation to provide pertinent information as may be requested by said medical facility or Board. This statement and all entries on it constitute an oath of the person signing it.

DATED this _____ day of _____, ____.

INDIGENT PATIENT

WITNESS

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