Form **990-PF**

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning , **and ending**

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

Name of foundation
IDAHO POWER FOUNDATION INC

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
1221 W IDAHO STREET

City or town, state, and ZIP code
BOISE, ID 83702

A Employer identification number
82-0530529

B Telephone number
208-388-6757

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)* ▶$ 1,111,591.

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))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received				
	2	Check ▶ ☒ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	23,908.	23,908.		STATEMENT1
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	<8,366.>			
	b	Gross sales price for all assets on line 6a 417,231.				
	7	Capital gain net income (from Part IV, line 2)		0.		
	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)				
	11	Other income				
	12	**Total.** Add lines 1 through 11	15,542.	23,908.	0.	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees				
	b	Accounting fees				
	c	Other professional fees				
	17	Interest				
	18	Taxes				
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses STMT 2	391.	0.	0.	0.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	391.	0.	0.	0.
	25	Contributions, gifts, grants paid	273,298.			273,298.
	26	**Total expenses and disbursements.** Add lines 24 and 25	273,689.	0.	0.	273,298.
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	<258,147.>			
	b	**Net investment income** (if negative, enter -0-)		23,908.		
	c	**Adjusted net income** (if negative, enter -0-)			0.	

RECEIVED
454 AUG 18 2011 IRS-OSC
OGDEN, UT

SCANNED AUG 22 2011

023501
12-07-10 LHA **For Paperwork Reduction Act Notice, see the instructions.** Form **990-PF** (2010)

5P

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	171,518.	313,896.	313,896.
	2	Savings and temporary cash investments			
	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			
	7	Other notes and loans receivable ▶			
		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			
	b	Investments - corporate stock			
	c	Investments - corporate bonds			
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other STMT 3	1,194,658.	794,133.	797,695.
	14	Land, buildings, and equipment: basis ▶			
		Less accumulated depreciation ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers)	1,366,176.	1,108,029.	1,111,591.
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			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0.	0.	
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			
	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	1,366,176.	1,108,029.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	**Total net assets or fund balances**	1,366,176.	1,108,029.	
	31	**Total liabilities and net assets/fund balances**	1,366,176.	1,108,029.	

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	1,366,176.
2	Enter amount from Part I, line 27a	2	<258,147.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,108,029.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,108,029.

Form **990-PF** (2010)

023511
12-07-10

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	WELLS FARGO ADV LARGE CO GROWTH FUND I	P	VARIOUS	05/14/10
b	CAPITAL GAINS DIVIDENDS			
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	416,068.		425,597.	<9,529.>
b	1,163.			1,163.
c				
d				
e				

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

	(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				<9,529.>
b				1,163.
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 <8,366.>

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). If (loss), enter -0- in Part I, line 8 3 N/A

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 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))
2009	221,984.	1,290,178.	.172057
2008	383,590.	1,776,568.	.215916
2007	149,422.	2,161,276.	.069136
2006	83,951.	2,012,600.	.041713
2005	103,766.	1,924,602.	.053916

2	**Total** of line 1, column (d)	2	.552738
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	.110548
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,165,385.
5	Multiply line 4 by line 3	5	128,831.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	239.
7	Add lines 5 and 6	7	129,070.
8	Enter qualifying distributions from Part XII, line 4	8	273,298.

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.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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	239.
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	239.
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	239.
6	Credits/Payments:				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	497.		
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	497.
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	258.
11	Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶	258.	**Refunded** ▶	11	0.

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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
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.*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	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.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ID			
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*	8b	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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Form **990-PF** (2010)

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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 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 ▶ IDAHO POWER COMPANY Telephone no. ▶ 208-388-6757

Located at ▶ 1221 W IDAHO STREET, BOISE, ID ZIP+4 ▶ 83702

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 N/A

			Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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 22 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2010?	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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ 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 instructions.) N/A	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? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2010 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 2010.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	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 2010?	4b		X

Form **990-PF** (2010)

023541
12-07-10

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)? ☐ 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 instructions)? N/A **5b**

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? N/A ☐ 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? **6b** X (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? N/A **7b**

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.

(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
J LAMONT KEEN 1221 W IDAHO STREET BOISE, ID 83702	PRESIDENT 0.00	0.	0.	0.
DARREL T ANDERSON 1221 W IDAHO STREET BOISE, ID 83702	TREASURER 0.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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 ▶ 0

Form **990-PF** (2010)

023551
12-07-10

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. 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 ▶		0

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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	906,739.
b	Average of monthly cash balances		1b	276,393.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	1,183,132.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	1,183,132.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	17,747.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	1,165,385.
6	**Minimum investment return.** Enter 5% of line 5		6	58,269.

Part XI Distributable Amount (see 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	58,269.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 239.		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	239.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	58,030.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	58,030.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	58,030.

Part XII Qualifying Distributions (see 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	273,298.
b	Program-related investments - total from Part IX-B	1b	0.
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	273,298.
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	5	239.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	273,059.

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 instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7					58,030.
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only				0.	
b Total for prior years: _____, _____, _____			0.		
3 Excess distributions carryover, if any, to 2010:					
a From 2005					
b From 2006					
c From 2007					
d From 2008	242,319.				
e From 2009	157,792.				
f **Total** of lines 3a through e		400,111.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 273,298.					
a Applied to 2009, but not more than line 2a				0.	
b Applied to undistributed income of prior years (Election required - see instructions)			0.		
c Treated as distributions out of corpus (Election required - see instructions)		0.			
d Applied to 2010 distributable amount					58,030.
e Remaining amount distributed out of corpus		215,268.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)		0.			0.
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		615,379.			
b Prior years' undistributed income. Subtract line 4b from line 2b			0.		
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			0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions			0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.				0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011					0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)		0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7		0.			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		615,379.			
10 Analysis of line 9:					
a Excess from 2006					
b Excess from 2007					
c Excess from 2008	242,319.				
d Excess from 2009	157,792.				
e Excess from 2010	215,268.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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)

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 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 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:

FRAN MARTIN, 208-388-2530
1221 W IDAHO STREET, BOISE, ID 83702

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

APPLICATIONS WILL BE FURNISHED UPON REQUEST

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:

AWARDS ARE GRANTED TO HEALTH & HUMAN SERVICES, CULTURE & ARTS, AND CIVIC & COMMUNITY NEEDS IN SOUTHERN IDAHO, EASTERN OREGON AND NORTHERN NEVADA.

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*				
SEE STATEMENT 4				
Total			▶ 3a	273,298.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

023611 12-07-10

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
	(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					
4 Dividends and interest from securities			14	23,908.	
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			14	<8,366.>	
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)		0.		15,542.	0.

13 **Total.** Add line 12, columns (b), (d), and (e) 13 15,542.

(See worksheet in line 13 instructions 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).

023621
12-07-10

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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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
N/A		

Sign Here

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

Signature of officer or trustee	Date	Title
	8/15/11	TREASURER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ALLIANCE NFJ DIVIDEND VAL INS FUND	12,014.	0.	12,014.
VANGUARD ST FED ADM FUND	13,057.	1,163.	11,894.
TOTAL TO FM 990-PF, PART I, LN 4	25,071.	1,163.	23,908.

FORM 990-PF OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	391.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	391.	0.	0.	0.

FORM 990-PF OTHER INVESTMENTS STATEMENT 3

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ALLIANZ NFJ DIVIDEND VAL INS FUND	COST	381,191.	369,490.
VANGUARD ST FED ADMIN FUND	COST	412,942.	428,205.
TOTAL TO FORM 990-PF, PART II, LINE 13		794,133.	797,695.

FORM 990-PF

GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

STATEMENT 4

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
IDAHO DEPARTMENT OF FISH & GAME 600 S. WALNUT BOISE, ID 83712	PRINTING ASSISTANCE: OFFICIAL GUIDE TO FISHING	PUBLIC	500.
AMERICAN FISHERIES SOCIETY, IDAHO CHAPTER 1414 EAST LOCUST LN NAMPA, ID 83686	ANNUAL MTG: CHINOOK SPONSORSHIP	501(C)(3)	500.
WILD SHEEP FOUNDATION, IDAHO CHAPTER PO BOX 8224 BOISE, ID 83702	BRONZE BANQUET SPONSOR	501(C)(3)	100.
LEARNING LAB, INC. 308 E 36TH STREET GARDEN CITY, ID 83714	LUNCH FOR LITERACY SPONSORSHIP	501(C)(3)	500.
IDAHO STATE DEPARTMENT OF EDUCATION 650 W STATE STREET BOISE, ID 83720	THE GIANTS AWARD ROUNDTABLE SPONSORSHIP	PUBLIC	1,500.
BOISE ART MUSEUM 670 JULIA DAVIS DRIVE BOISE, ID 83702	ESPECIALLY FOR SENIORS SPONSORSHIP	501(C)(3)	2,500.
SOUTHWEST IDAHO SOCIETY OF WOMEN ENGINEERS 3647 E SWEET PEA CT BOISE, ID 83716	IDAHO POWER SCHOLARSHIP	501(C)(3)	2,000.
TREASURE VALLEY CHAPTER NATIONAL FEDERATION OF THE BLIND 301 BRUCE AVENUE BOISE, ID 83712	2010 CYCLE FOR INDEPENDENCE	501(C)(3)	500.

ORMA J SMITH MUSEUM OF NATURAL HISTORY 2112 CLEVELAND BLVD. CALDWELL, ID 83605	GENERAL SUPPORT GRANT	501(C)(3)	250.
IDAHO STATE HISTORICAL SOCIETY 2205 OLD PENITENTIARY RD BOISE, ID 83712	OPERATIONAL ASSISTANCE	PUBLIC	500.
THE SALVATION ARMY 4308 W STATE STREET BOISE, ID 83703	PROJECT SHARE	501(C)(3)	75,000.
IDAHO ROLLING THUNDER BOISE, ID 83701	WOUNDED WARRIOR PROJECT	PUBLIC	1,000.
ST. LUKE'S HEALTH FOUNDATION 190 E BANNOCK STREET BOISE, ID 83712	ST LUKE'S KID FOR A NIGHT	501(C)(3)	5,000.
SIMPLOT GAMES BOISE, ID 83204	OPERATIONAL ASSISTANCE	501(C)(3)	2,500.
MAIN STREET MILE PO BOX 6331 POCATELLO, ID 83707	OPERATIONAL ASSISTANCE	501(C)(3)	3,000.
BOISE PHILHARMONIC 516 SOUTH 9TH STREET BOISE, ID 83702	THE CHEF & THE GOURMET	501(C)(3)	2,500.
NEIGHBORHOOD HOUSING SERVICES 1401 SHORELINE DRIVE BOISE, ID 83702	OPERATIONAL ASSISTANCE	501(C)(3)	3,000.
AMERICAN HEART ASSOCIATION 270 S ORCHARD STREET BOISE, ID 83705	2010 HEART WALK	501(C)(3)	2,500.

BOISE CITY DEPARTMENT OF ARTS & HISTORY 150 N. CAPITOL BOULEVARD BOISE, ID 83702	ARTS FOR KIDS PROGRAM	PUBLIC	750.
SALMON VOLUNTEER FIRE DEPARTMENT 200 MAIN STREET SALMON, ID 83467	VIP TOP GROUP	PUBLIC	500.
CARRIBOO CONSERVANCY, INC. PO BOX 4463 POCATELLO, ID 83205	VIP TOP IND	501(C)(3)	500.
WOMEN'S AND CHILDREN'S ALLIANCE 720 W WASHINGTON ST. BOISE, ID 83702	CORPORATE PILLARS	501(C)(3)	5,000.
IDAHO COMMUNITY FOUNDATION 210 W STATE STREET BOISE, ID 83702	IDAHO POWER MEMORIAL SCHOLARSHIP FUND	501(C)(3)	2,285.
THE CABIN (LOG CABIN LITERARY CENTER, INC.) 801 S CAPITOL BLVD BOISE, ID 83702	IDAHO WRITING CAMPS/SCHOLARSHIPS	501(C)(3)	1,250.
IDAHO HUMAN RIGHTS EDUCATION CENTER 777 S 8TH STREET BOISE, ID 83702	CHANGE YOUR WORLD CELEBRATION/VISIONARY SPONSORSHIP	501(C)(3)	1,500.
GOOD SAMARITAN HOME 3501 W STATE STREET BOISE, ID 83702	SPRING TEA AND SILENT AUCTION	501(C)(3)	250.
GOOD SAMARITAN HOME 3501 W STATE STREET BOISE, ID 83702	ROOFING PROJECT	501(C)(3)	1,000.
BOISE MUSIC WEEK ASSOCIATION, INC. PO BOX 155 BOISE, ID 83701	OPERATIONAL ASSISTANCE	501(C)(3)	1,000.

HOBY IDAHO BOISE, ID 83701	AMBASSADOR SPONSORSHIP	501(C)(3)	500.
IDAHO ELKS REHABILITATION HOSPITAL, INC. PO BOX 1100 BOISE, ID 83701	CULINARY WALKABOUT GOURMET SPONSOR	501(C)(3)	1,500.
FUNDSY INCORPORATED 1221 W AHO, STE 601 BOISE, ID 83702	OPERATIONAL ASSISTANCE	501(C)(3)	2,500.
UNIVERSITY OF IDAHO FOUNDATION, INC. PO BOX 443143 MOSCOW, ID 83844	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	4,800.
BOISE STATE UNIVERSITY FOUNDATION, INC. 2225 UNIVERSITY DRIVE BOISE, ID 83706	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	700.
NORTHWEST NAZARENE UNIVERSITY 623 HOLLY STREET NAMPA, ID 83686	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	1,000.
THE COLLEGE OF IDAHO 2112 CLEVELAND BLVD CALDWELL, ID 83605	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	1,000.
CARLETON COLLEGE 100 S COLLEGE STREET NORTHFIELD, MN	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	50.
IDAHO COUNCIL OF INDUSTRY AND THE ENVIRONMENT PO BOX 255 BOISE, ID 83701	2010 EARTH DAY CONTEST	501(C)(3)	250.
IDAHO HUMANE SOCIETY 4775 DORMAN STREET BOISE, ID 83705	LAWN PARTY	501(C)(3)	1,750.

IDAHO COMMUNITY FOUNDATION 210 W STATE STREET BOISE, ID 83702	OPERATIONAL ASSISTANCE	501(C)(3)	600.
CHILDREN'S HOME SOCIETY OF IDAHO 740 WARM SPRINGS AVE. BOISE, ID 83712	ICE CREAM SOCIAL	501(C)(3)	1,500.
DISCOVERY CENTER OF IDAHO 131 MYRTLE STREET BOISE, ID 83702	EXPLORE MORE! SPONSORSHIP	501(C)(3)	1,500.
IDAHO SALMON & STEELHEAD DAYS, INC. 2634 N SNOWGOOSE WAY MERIDIAN, ID 83646	2010 EVENT SPONSORSHIP	501(C)(3)	2,500.
IDAHO COMMISSION ON HISPANIC AFFAIRS 304 N 8TH ST., SUITE 236 BOISE, ID 83720	HISPANIC EDUCATION SUMMIT	501(C)(3)	1,000.
GOLD DUST ARENA COMMITTEE, INC. 64 CLEAR CREEK CIRCLE BOISE, ID 83716	RODEO SPONSORSHIP	501(C)(3)	500.
RONALD MCDONALD HOUSE CHARITIES OF IDAHO, INC. 101 WARM SPRINGS AVE. BOISE, ID 83712	OPERATIONAL ASSISTANCE	501(C)(3)	600.
IDAHO SHAKESPEARE FESTIVAL PO BOX 9365 BOISE, ID 83707	SHAKESPEARIENCE/ID YOUTH THEATER	501(C)(3)	2,500.
IDAHO METH PROJECT INC. PO BOX 738 BOISE, ID 83701	OPERATIONAL ASSISTANCE	PUBLIC	5,000.
REGENCE CARING FOUNDATION FOR CHILDREN PO BOX 1271 PORTLAND, OR 897207	TEE PACKAGE SPONSOR/TWO HOLES	501(C)(3)	1,500.

OREGON ARCHAEOLOGICAL SOCIETY (OREGON ARCHAEOLOGY CELEBRATION) PO BOX 13293 PORTLAND, OR 97213	OREGON PREHISTORY WEEK	501(C)(3)	250.
AMERICANS WITH DISABILITIES ACT TASK FORCE INC. 816 W BANNOCK STE 203 BOISE, ID 83702	20TH ANNIVERSARY CELEBRATION	501(C)(3)	500.
IDAHO HUMANE SOCIETY 4775 W DORMAN STREET BOISE, ID 83705	SEE SPOT WALK TOP DOG SPONSOR	501(C)(3)	1,250.
FRIENDS OF IDAHO PUBLIC TELEVISION INC. 1455 N ORCHARD STREET BOISE, ID 83706	FESTIVAL 2010 CONTRIBUTION	501(C)(3)	20,000.
MARYLHURST UNIVERSITY PO BOX 261 MARYLHURST, OR 97036	GOLF CLASSIC SCHOLARSHIP FUND	501(C)(3)	3,000.
GIRL SCOUTS OF SILVER SAGE COUNCIL INC. 1410 N ETHERGE LN BOISE, ID 83704	OPERATIONAL ASSISTANCE	501(C)(3)	3,000.
THE IDAHO FOODBANK PO BOX 5601 BOISE, ID 83705	TABLE SPONSOR FOR A CHEFS' AFFAIRE	501(C)(3)	1,250.
TREASURE VALLEY COMMUNITY COLLEGE FOUNDATION 650 COLLEGE BLVD ONTARIO, OR 97914	MINORITY SCHOLARSHIP FUND	501(C)(3)	3,000.
NORTHWEST NAZARENE UNIVERSITY 623 HOLLY STREET NAMPA, ID 83686	SCHOLARSHIP FUND	501(C)(3)	3,000.
POCATELLO/CHUBBUCK SCHOOL DISTRICT 3115 POLE LINE ROAD POCATELLO, ID 83201	FESTIVAL OF TREES	PUBLIC	500.

BOISE STATE UNIVERSITY FOUNDATION, INC. 2225 UNIVERSITY DRIVE BOISE, ID 83706	AUCTION 2011 TABLE SPONSORSHIP	501(C)(3)	2,500.
IDAHO STATE DEPARTMENT OF EDUCATION 650 W STATE STREET BOISE, ID 83720	I-STEM SPONSORSHIP	PUBLIC	1,000.
MCCALL MEMORIAL HOSPITAL 1000 STATE STREET MCCALL, ID 83638	RESPIRATORY HUMIDIFICATION SYSTEM	501(C)(3)	1,000.
GLENNS FERRY SCHOOL DISTRICT 639 N BANNOCK STREET GLENNS FERRY, ID 83623	RECYCLING PROJECT/BAKER	PUBLIC	500.
IDAHO NONPROFIT DEVELOPMENT CENTER 1509 E TYRELL LN, STE 100 BOISE, ID 83706	ANNUAL CONFERENCE CONTRIBUTION	501(C)(3)	750.
IDACORP EMPLOYEES COMMUNITY SERVICE FUND 1221 W IDAHO STREET BOISE, ID 83702	OPERATIONAL ASSISTANCE	501(C)(3)	10,000.
IDAHO NATIONAL GUARD OFFICERS ASSN 4040 W GUARD STREET BOISE, ID 83705	OPERATION APPRECIATION	501(C)(3)	8,000.
AMERICAN HEART ASSOCIATION 270 S ORCHARD, SUITE B BOISE, ID 83705	2010 GO RED FOR WOMEN	501(C)(3)	2,500.
UNIVERSITY OF IDAHO FOUNDATION, INC. PO BOX 443143 MOSCOW, ID 83844	STUDENT NEEDS SCHOLARSHIPS	501(C)(3)	6,005.
IDAHO STATE UNIVERSITY FOUNDATION 921 S 8TH AVE STOP 8050 POCATELLO, ID 83209	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	1,575.

BOISE STATE UNIVERSITY FOUNDATION, INC. 2225 UNIVERSITY DRIVE BOISE, ID 83706	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	350.
THE COLLEGE OF IDAHO 2112 CLEVELAND BLVD CALDWELL, ID 83605	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	500.
THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA 3451 WALNUT STREET PHILADELPHIA, PA 19104	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	150.
DUKE UNIVERSITY 324 BLACKWELL STREET DURHAM, NC 27701	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	300.
THE IDAHO FOODBANK 3562 SOUTH TK AVENUE BOISE, ID 83705	BACKPACK PROGRAM	501(C)(3)	1,000.
BOISE STATE UNIVERSITY FOUNDATION, INC. 2225 UNIVERSITY DRIVE BOISE, ID 83706	DISCOVER ENGINEERING DAY	501(C)(3)	1,500.
COLLEGE OF WESTERN IDAHO FOUNDATION, INC. 6056 BIRCH LANE NAMPA, ID 83687	MINORITY SCHOLARSHIP FUND	501(C)(3)	3,000.
IDAHO ACADEMIC DECATHLON PO BOX 9312 BOISE, ID 83707	2010-2011 COMPETITION	501(C)(3)	1,000.
MCPAWS REGIONAL ANIMAL SHELTER PO BOX 1375 MCCALL, ID 83638	OKTOBERFEST SPONSORSHIP	501(C)(3)	750.
ST. ALPHONSUS FOUNDATION 1055 N CURTIS ROAD BOISE, ID 83706	2010 FESTIVAL OF TREES	501(C)(3)	6,000.

BOISE CONTEMPORARY THEATER, INC. 854 W FULTON STREET BOISE, ID 83702	YOUNG PLAYMAKERS WORKSHOP	501(C)(3)	1,000.
AMERICAN FISHERIES SOCIETY, IDAHO CHAPTER 1414 EAST LOCUST LN NAMPA, ID 83686	R L WALLACE AWARD SPONSORSHIP	501(C)(3)	350.
IDAHO STATE UNIVERSITY FOUNDATION 921 S 8TH AVE STOP 8050 POCATELLO, ID 83209	I LOVE ISU CAMPAIGN	501(C)(3)	2,500.
CATCH OF CANYON COUNTY 6121 E CLEVELAND BLVD, #102 CALDWELL, ID 83607	HARVEST FOR HOMES SPONSORSHIP	PUBLIC	500.
INTERNATIONAL RESCUE COMMITTEE 7188 W. POTOMAC DRIVE BOISE, ID 83704	CHRISTMAS CARD FUNDRAISER	501(C)(3)	1,000.
FUNDSY (GLOBAL TRAVEL) PO BOX 7126 BOISE, ID 83707	FUNDSY 2010 AUCTION ITEM	501(C)(3)	5,000.
MAGIC VALLEY ARTS COUNCIL 195 RIVER VISTA PLACE TWIN FALLS, ID 83301	TWIN FALLS CENTER FOR THE ARTS CAPTIAL CONSTRUCTION	501(C)(3)	3,333.
BOYS & GIRLS CLUB OF ADA COUNTY 610 E 42ND STREET GARDEN CITY, ID 83714	FINAL PYAMNET OF 3-YEAR PLEDGE	501(C)(3)	5,000.
IDAHO BOTANICAL GARDEN 2355 OLD PENITENTIARY RD BOISE, ID 83712	WINTER GARDEN AGLOW SPONSORSHIP	501(C)(3)	3,000.
THE IDAHO FOODBANK 3562 SOUTH TK AVENUE BOISE, ID 83705	OPERATIONAL ASSISTANCE	501(C)(3)	1,500.

MAKE A WISH FOUNDATION 4355 EMERALD STREET, #280 BOISE, ID 83706	SEASON OF WISHES	501(C)(3)	1,500.
THE COLLEGE OF IDAHO 2112 CLEVELAND BLVD CALDWELL, ID 83605	BOONE FUND	501(C)(3)	3,000.
FOUNDATION FOR THE COLLEGE OF SOUTHERN IDAHO 315 FALLS AVENUE TWIN FALLS, ID 83303	SCHOLARSHIP FUND	501(C)(3)	2,000.
PEREGRINE FUND 5668 W FLYING HAWK LANE BOISE, ID 83709	FAMILY FIELD TRIP SATURDAYS	501(C)(3)	2,500.
BOISE STATE UNIVERSITY FOUNDATION, INC. 2225 UNIVERSITY DRIVE BOISE, ID 83706	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	150.
SHIMER COLLEGE 3424 S STATE STREET CHICAGO, IL 60616	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	300.
THE COLLEGE OF IDAHO 2112 CLEVELAND BLVD CALDWELL, ID 83605	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	300.
NORTHWEST NAZARENE UNIVERSITY 623 HOLLY STREET NAMPA, ID 83686	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	2,000.
UNIVERSITY OF IDAHO FOUNDATION, INC. PO BOX 443143 MOSCOW, ID 83844	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	2,400.
IDAHO STATE UNIVERSITY FOUNDATION 921 S 8TH AVE STOP 8050 POCATELLO, ID 83209	STUDENT NEEDS SCHOLARSHIP	501(C)(3)	1,200.

JUNIOR ACHIEVEMENT 2210 W MAIN STREET BOISE, ID 83702	ETHICS IN BUSINESS PROGRAM	501(C)(3)	2,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			273,298.

Form **8868**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print File by the due date for filing your return See instructions	Name of exempt organization IDAHO POWER FOUNDATION INC	**Employer identification number** 82-0530529
	Number, street, and room or suite no If a P O box, see instructions 1221 W IDAHO STREET	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. BOISE, ID 83702	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	**Return Code**	**Application Is For**	**Return Code**
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ IDAHO POWER COMPANY
  1221 W IDAHO STREET - BOISE, ID 83702

  Telephone No. ▶ 208-388-6757 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2011, to file the exempt organization return for the organization named above The extension is for the organization's return for.

▶ ☒ calendar year 2010 or

▶ ☐ tax year beginning __________, and ending __________

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 166.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit.	3b	$ 497.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev. 1-2011)

023841
01-03-11