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

OMB No 1545-0052

**2012**

Department of the Treasury  
Internal Revenue Service

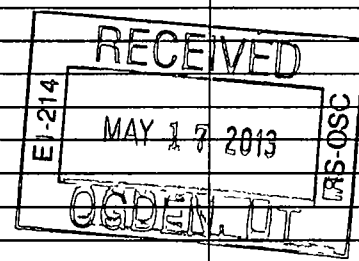
Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

For calendar year 2012 or tax year beginning , 2012, and ending , 20

Name of foundation <b>CHARLES &amp; ADELE ILFELD FOUNDATION, INC.</b> <b>aka JEFF SALMAN</b>		A Employer identification number <b>85-0312053</b>						
Number and street (or P O box number if mail is not delivered to street address) <b>PO Box 68</b>	Room/suite	B Telephone number (see instructions) <b>(505) 425-9421</b>						
City or town, state, and ZIP code <b>Las Vegas, NM 87701</b>		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table style="display: inline-table; vertical-align: top;"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test check here and attach computation <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return							
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change							
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>						
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <b>759,581</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>						

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 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)	2,250			
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	17	17		
4	Dividends and interest from securities	16,862	16,862		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	5,293			
b	Gross sales price for all assets on line 6a <b>47,276</b>				
7	Capital gain net income (from Part IV, line 2)		5,293		
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	<b>Total.</b> Add lines 1 through 11	24,422	22,172		
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) <b>STM108</b>	3,523	1,329		2,194
c	Other professional fees (attach schedule) <b>STM109</b>	1,864	1,864		
17	Interest				
18	Taxes (attach schedule) (see instructions) <b>STM110</b>	955	307		10
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) <b>STM103</b>	959	959		
24	<b>Total operating and administrative expenses.</b> Add lines 13 through 23	7,301	4,459		2,204
25	Contributions, gifts, grants paid	41,000			41,000
26	<b>Total expenses and disbursements.</b> Add lines 24 and 25	48,301	4,459		43,204
27	Subtract line 26 from line 12				
a	<b>Excess of revenue over expenses and disbursements</b>	(23,879)			
b	<b>Net investment income</b> (if negative, enter -0-)		17,713		
c	<b>Adjusted net income</b> (if negative, enter -0-)			0	



**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
<b>Assets</b>	1 Cash - non-interest-bearing . . . . .			
	2 Savings and temporary cash investments . . . . .	44,454	11,096	11,096
	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 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) . . . . . STM137	592,410	664,277	664,277
	c Investments - corporate bonds (attach schedule) . . . . . STM138	82,813	83,590	83,590
	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 ▶ STM120) . . . . .	772	618	618	
16 <b>Total assets</b> (to be completed by all filers - see the instructions Also, see page 1, item I) . . . . .	720,449	759,581	759,581	
<b>Liabilities</b>	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 <b>Total liabilities</b> (add lines 17 through 22) . . . . .	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> . . . . . <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24 Unrestricted . . . . .	63,953	100,835	
	25 Temporarily restricted . . . . .			
	26 Permanently restricted . . . . .	656,496	658,746	
	<b>Foundations that do not follow SFAS 117, check here</b> . . . . . <input type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	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 <b>Total net assets or fund balances</b> (see instructions) . . . . .	720,449	759,581	
	31 <b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	720,449	759,581	

**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	720,449
2 Enter amount from Part I line 27a . . . . .	2	(23,879)
3 Other increases not included in line 2 (itemize) ▶ STM115 . . . . .	3	63,011
4 Add lines 1 2 and 3 . . . . .	4	759,581
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	759,581

**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)
<b>1a</b> See STM~134				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

(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)
<b>a</b> 47,276		41,983	5,293
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			5,293
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> 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 }	<b>2</b>	5,293
<b>3</b> 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 instructions) If (loss), enter -0- in Part I line 8 . . . . . }	<b>3</b>	

**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 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))
2011	51,073	763,997	0.06685
2010	31,553	745,525	0.042323
2009	12,488	659,023	0.018949
2008	46,639	769,350	0.060621
2007	51,638	882,931	0.058485

<b>2</b> Total of line 1, column (d) . . . . .	<b>2</b>	0.247228
<b>3</b> 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 . . . . .	<b>3</b>	0.049446
<b>4</b> Enter the net value of noncharitable-use assets for 2012 from Part X, line 5 . . . . .	<b>4</b>	757,616
<b>5</b> Multiply line 4 by line 3 . . . . .	<b>5</b>	37,461
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	<b>6</b>	177
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>	37,638
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . . If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	<b>8</b>	43,204

**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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	177
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	177
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	177
6 Credits/Payments			
a 2012 estimated tax payments and 2011 overpayment credited to 2012	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		177
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 2013 estimated tax Refunded	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national state or local legislation or did it participate or intervene in any political campaign?		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)?		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?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$		
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 instructions)		
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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? 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 instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>N/A</b>	13	X	
14	The books are in care of <b>Jeff Salman</b> Telephone no <b>505-425-9421</b> Located at <b>34 Villa Sangria Las Vegas, NM</b> ZIP+4 <b>87701</b>			
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		<input type="checkbox"/>
16	At any time during calendar year 2012, 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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country	16	Yes	No X

**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
<b>1a</b> 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>b</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 instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
<b>c</b> 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 2012?	1c	X
<b>2</b> 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))		
<b>a</b> At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>b</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)	2b	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here		
<b>3a</b> 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>b</b> If "Yes," did it have excess business holdings in 2012 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 2012)	3b	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
<b>b</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 2012?	4b	X

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

<b>5a</b> 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))?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 instructions)		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>b</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)?				5b
Organizations relying on a current notice regarding disaster assistance check here		<input type="checkbox"/>		
<b>c</b> 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?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If "Yes," attach the statement required by Regulations section 53.4945-5(d)				
<b>6a</b> Did the foundation, during the year, receive any funds directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				6b
If "Yes" to 6b, file Form 8870				X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>b</b> If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?				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 (see 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
Jeff Salman	Treasurer			
34 Villa Sangria, NM 87701	1	0	0	0
Editha Bartley	Director			
HC 69 Box 18 Rociada, NM 87742	1	0	0	0
Kathryn Polster	Director			
14530 Deervale Place, CA 91403	1	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1 - see 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				0

**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 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
<b>1</b> NONE	
<b>2</b>	0
<b>3</b>	
<b>4</b>	

**Part IX-B Summary of Program-Related Investments** (see instructions)

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
<b>1</b> NONE	
<b>2</b>	0
All other program-related investments See instructions	
<b>3</b>	
<b>Total.</b> Add lines 1 through 3 . . . . . ▶	



**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	761,151
b	Average of monthly cash balances	1b	8,002
c	Fair market value of all other assets (see instructions)	1c	0
d	<b>Total</b> (add lines 1a, b, and c)	1d	769,153
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	769,153
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	11,537
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	757,616
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	37,881

**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	37,881
2a	Tax on investment income for 2012 from Part VI, line 5	2a	177
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	177
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	37,704
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	37,704
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	37,704

**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	43,204
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	43,204
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 instructions)	5	177
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	43,027

**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 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7 . . . . .				37,704
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only . . . . .			18,484	
b Total for prior years . . . . .				
3 Excess distributions carryover, if any, to 2012				
a From 2007 . . . . .				
b From 2008 . . . . .				
c From 2009 . . . . .				
d From 2010 . . . . .				
e From 2011 . . . . .				
f Total of lines 3a through e . . . . .				
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ <u>43,204</u>				
a Applied to 2011, but not more than line 2a . . .			18,484	
b Applied to undistributed income of prior years (Election required - see instructions) . . . . .				
c Treated as distributions out of corpus (Election required - see instructions) . . . . .				
d Applied to 2012 distributable amount . . . . .				24,720
e Remaining amount distributed out of corpus . . .				
5 Excess distributions carryover applied to 2012 . .				
(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 instructions . . . . .				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013 . . . . .				12,984
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . .				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) . . .				
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a . . . . .				
10 Analysis of line 9				
a Excess from 2008 . . . . .				
b Excess from 2009 . . . . .				
c Excess from 2010 . . . . .				
d Excess from 2011 . . . . .				
e Excess from 2012 . . . . .				

**Part XIV Private Operating Foundations** (see 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 2012, enter the date of the ruling . . . . . ▶

**b** Check box to indicate whether the foundation is a private operating foundation described in section☐ 4942(j)(3) or☐ 4942(j)(5)**2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .

Tax year

Prior 3 years

(e) Total

(a) 2012

(b) 2011

(c) 2010

(d) 2009

**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 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 or e-mail 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	8,500
Mora Valley Community Health PO Box 209 Mora NM 87732	N/A	Public	Indigent Health	8,500
Ride To Pride Part Inc PO Box 806 Las Vegas NM 87701	N/A	Public	Indigent Health	8,000
El Centro Family Health PO Box 158 Espanola NM 87532	N/A	Public	Indigent Health	15,000
Mental Health Assoc of NM PO Box 513 Las Vegas NM 87701-0513	N/A	Public	Indigent Health	1,000
<b>Total</b>			<b>3a</b>	<b>41,000</b>
b Approved for future payment				
<b>Total</b>			<b>3b</b>	

**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 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	17	
4 Dividends and interest from securities . . . . .			14	16,862	
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	5,293	
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) . . . . .				22,172	
13 Total. Add line 12, columns (b), (d), and (e) . . . . .			13	22,172	

(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) (See instructions )

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## Federal Supporting Statements

2012 PG 01

Name(s) as shown on return

FEIN

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

85-0312053

Form 990PF, Part III, Line 3  
Other Increases Schedule

Statement #115

INCREASE IN UNREALIZED GAIN IN 2012	
FAIR MARKET VALUE OF SECURITIES	747,867
COST BASIS	(578,102)
PRIOR YEARS UNREALIZED GAIN	(106,754)
Total	<u>63,011</u>

STM120

Form 990PF, Part II, Line 15  
Other Assets SchedulePG 01  
Statement #120

<u>Description</u>	<u>BOY Book</u>	<u>EOY Book</u>	<u>FMV</u>
ACCRUED INTEREST AND DIVIDENDS RECE	<u>772</u>	<u>618</u>	<u>618</u>
Total	<u>772</u>	<u>618</u>	<u>618</u>



## Federal Supporting Statements

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Name(s) as shown on return

FEIN

CHARLES &amp; 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	41,520	45,005	45,005
FRANKLIN GROWTH FUND CLASS A	110,034	124,749	124,749
CAPITAL INCOME BUILDERS FUND C	85,515	91,683	91,683
EUROPACIFIC GROWTH FUND CLASS	88,096	103,280	103,280
INVESTMENT COMPANY OF AMERICA	92,628	104,560	104,560
Transamerica Aegon ST Bd Fd	49,545	52,551	52,551
Ishares Russell Midcap Value I	4,123	4,321	4,321
Ishares Russell Midcap Growth	6,331	7,096	7,096
Ishares Russell 1000 Value Ind	21,266	22,720	22,720
Ishares Russell 1000 Growth In	29,762	33,793	33,793
Ishares Tr Russell 2000 Value	2,954	2,945	2,945
Ishares Tr Russell 2000 Growth	5,054	5,719	5,719
Ishares JP Morgan EM Bond Fund	7,682	9,700	9,700
Spdr Lehman Intl Treasury Bd F	5,118		
Vanguard MSCI Emerging Mkt ETF	17,386	19,237	19,237
Vanguard MSCI EAFE ETF	3,676	16,171	16,171
Vanguard Total Bd Market ETF	21,720	6,806	6,806
Spdr Barclays Capital Internat		1,403	1,403
Spdr Barclays Capital high Yie		9,770	9,770
Ishares Barclays Short Treasur		1,433	1,433
Ishares Barclays Tips Bd Fd		1,335	1,335
Totals	592,410	664,277	664,277

STM138

Form 990PF, Part II, Line 10(c)  
Investments: Corporate Bond SchedulePG 01  
Statement #138

<u>Category</u>	<u>BOY</u>	<u>Book Value</u>	<u>EOY FMV</u>
Wells Fargo & Co Notes 4.95	10,496	10,339	10,339
JP Morgan Chase Co 5.125	10,543	10,635	10,635
Dell Inc 2.3	10,218	10,276	10,276
Verizon Communications 5.5	11,578	11,735	11,735
American Exp CenturioUT1.05CD	9,986	10,025	10,025
GE Capital Financial 1.45 CD	9,988	10,095	10,095
Ally Bank UT 1.8 CD	9,983	10,198	10,198
GE Capital Financial 2.2 CD	10,021	10,287	10,287
Totals	82,813	83,590	83,590

# Federal Supporting Statements

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Your Social Security Number

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Statement #103

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

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Director's Liability Insurance	959	959	0	0
Totals	959	959	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 2011 FORM 990PF	2,658 865	1,329 0	0 0	1,329 865
Totals	3,523	1,329	0	2,194

# Federal Supporting Statements

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Name(s) as shown on return

Your Social Security Number

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

Form 990PF, Part I, Line 16(c) - Other Professional Fees Schedule Statement #109

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Smith Barney Advisory Services	1,864	1,864	0	0
Totals	1,864	1,864	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	307	307	0	0
2011 EXCISE TAX	638	0	0	0
Totals	955	307	0	10

# Federal Supporting Statements

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Your Social Security Number

85-0312053

Statement #134

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

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Description	P-Purchase D-Donation	Date Acquired	Date Sold	Sales Price	Depreciation	Cost or other basis	Gain or Loss	Excess or Losses	Gains Minus
Vanguard Bd Index Fd Cap Gain Distr	P	2007-08-31	2012-12-31	31			31		31
Transamerica Aegon ST Cap Gain Distr	P	2011-05-19	2012-12-31	165			165		165
Investment Co of America Cap Gain D	P	1991-08-21	2012-12-31	1,436			1,436		1,436
Calamos Growth & Income Cap Gain D	P	2003-06-25	2012-12-31	1,186			1,186		1,186
11sh Ishares Barclays Short Treasur	P	2012-08-24	2012-11-09	1,212		1,212			
34sh Spdr Barclays Capital High Yie	P	2012-08-24	2012-11-09	1,356		1,360	(4)		(4)
22sh Spdr Barclays Capital Internat	P	2011-10-07	2012-08-24	1,320		1,330	(10)		(10)
4sh Spdr Barclays Capital Internata	P	2012-04-13	2012-11-09	243		239	4		4
110sh Vanguard Total Bond Market	P	2011-10-07	2012-08-24	9,318		9,149	169		169
1sh Ishares JP Morgan EM bond Fd	P	2010-06-04	2012-11-09	121		102	19		19
1sh Ishares Russell Midcap V In Fd	P	2009-08-21	2012-08-24	48		34	14		14
1sh Ishares Russell Midcap V In Fd	P	2009-08-21	2012-11-09	48		34	14		14
7sh Ishares Russell 1000 Value Idx	P	2008-10-29	2012-08-24	490		364	126		126
15sh Spdr Barclays Capital Internat	P	2010-06-04	2012-08-24	900		792	108		108
1sh Spdr Barclays Capital Internat	P	2011-01-14	2012-08-24	60		58	2		2
30sh Spdr Barclays Capital Internat	P	2011-05-18	2012-08-24	1,801		1,830	(29)		(29)
12sh Spdr Barclays Capital	P	2011-10-07	2012-11-09	729		725	4		4
7sh Spdr Barclays Capital	P	2011-10-24	2012-11-09	425		429	(4)		(4)
1sh Vanguard MSCI Emerging Markets	P	2008-04-11	2012-11-09	41		49	(8)		(8)
19sh Vanguard MSCI Emerging Markets	P	2008-09-19	2012-11-09	784		720	64		64
16sh Vanguard MSCI Emerging Markets	P	2008-10-29	2012-11-09	660		367	293		293
21sh Vanguard Total Bond Market	P	2008-09-24	2012-08-24	1,779		1,619	160		160
14sh Vanguard Total Bond Market	P	2010-11-19	2012-08-24	1,186		1,146	40		40
3sh Vanguard Total Bond Market	P	2011-01-14	2012-08-24	255		242	13		13
66sh Vanguard Total Bond Market	P	2011-05-18	2012-08-24	5,591		5,366	225		225
16sh Vanguard Total Bond Market	P	2011-10-07	2012-11-09	1,358		1,331	27		27
3sh Ishares Russell Midcap Value In	P	2009-04-17	2012-04-13	141		81	60		60
4sh Ishares Russell Midcap Value In	P	2009-08-21	2012-04-13	188		135	53		53
4sh Ishares Russell Midcap Growth I	P	2008-04-14	2012-04-13	247		207	40		40
16sh Ishares Russell 1000 Value Ind	P	2008-10-29	2012-04-13	1,094		833	261		261
21sh Ishare Russell 1000 Growth Ind	P	2008-10-19	2012-04-13	1,367		816	551		551
8sh Ishare Russell 1000 Growth Ind	P	2009-04-17	2012-04-13	521		305	216		216
5sh Ishare Russell 1000 Growth Ind	P	2010-06-04	2012-04-13	325		243	82		82
3sh Ishares Tr Russell 2000 Value I	P	2009-08-21	2012-04-13	211		165	46		46

# Federal Supporting Statements

2012

PG 02

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

### P-Purchase

Description	D-Donation	Date Acquired	Date Sold	Sales Price	Depreciation	Cost or other basis	Gain or Loss	Gains Minus Excess or Losses
3sh Ishares Tr Russell 2000 Value I	P	2011-01-14	2012-04-13	211		217	(6)	(6)
3sh Vanguard MSCI Emerging Mkts ETF	P	2008-01-18	2012-04-13	128		142	(14)	(14)
7sh Vanguard MSCI Emerging Mkts ETF	P	2008-04-11	2012-04-13	300		341	(41)	(41)
Bank of Baroda CD	P	2011-05-20	2012-05-18	10,000		10,000		
Total				47,276		41,983	5,293	5,293

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

PG 01

Subsidiary Statement

Description	Revenue and expenses	Net investment	Adjusted net income
Dividends	14,424	14,424	0
Interest	2,438	2,438	0
Totals	16,862	16,862	0

**Federal Supporting Statements**

**2012 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**

PO Box 68

Las Vegas

NM 87701

**Telephone**

505-425-9421

**Email Address**

**Form & Content**

Exhibit Attached

**Submission Deadline**

15th day after end of qtr

**Restrictions on Award**

Exhibit Attached

990

## Overflow Statement

2012  
Page 1

Name(s) as shown on return

FEIN

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

85-0312053

Savings and temporary cash investmentsDescriptionAmount

Community 1st Bank Checking	\$ 3,199
Western Asset Money Market 11	5,535
Western Asset Money Market 14	2,362
<b>Total:</b>	<b>\$ 11,096</b>

CJ

CJ

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 990-1-E  
Part XV - Exhibit  
23/33



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-RF  
Part XV Exhibit  
24/33

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

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-r<sup>2</sup>F  
Part XV - Exhibit  
26/33

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

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.

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Part XV  
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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 990-17F  
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  
30/83

## 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  
31/33



INDIGENT PATIENT DECLARATION STATEMENT

A F F I D A V I T

STATE OF NEW MEXICO )  
COUNTY OF ) SS  
)

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: \_\_\_\_\_

Form 990-PF  
Part XV - Exhibit  
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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

Form 990-PF  
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