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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2013

Open to Public Inspection

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▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

For calendar year 2013 or tax year beginning**, and ending**

Name of foundation Boise Legacy Constructors Foundation Inc			A Employer identification number 82-6005410	
Number and street (or P.O. box number if mail is not delivered to street address) 102 South 17th Street		Room/suite 200	B Telephone number (see instructions) 208-424-7622	
City or town Boise	State ID	ZIP code 83702		
Foreign country name	Foreign province/state/country	Foreign postal code	C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change			D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 8,775,196		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)		
			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(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 (attach schedule)	16,348			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	27	27	27	
	4 Dividends and interest from securities	344,594	344,594	344,594	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	45,490			
	b Gross sales price for all assets on line 6a 257,000				
	7 Capital gain net income (from Part IV, line 2)		45,490		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	406,459	390,111	344,621		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	85,918			85,918
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	20,094			20,094
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	5,621	2,450	2,450	3,171
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy	10,125			10,125
	21 Travel, conferences, and meetings	55			55
	22 Printing and publications				
	23 Other expenses (attach schedule)	5,829	1,863	1,863	3,966
	24 Total operating and administrative expenses. Add lines 13 through 23	127,642	4,313	4,313	123,329
	25 Contributions, gifts, grants paid	227,802			227,802
26 Total expenses and disbursements. Add lines 24 and 25	355,444	4,313	4,313	351,131	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	51,015				
b Net investment income (if negative, enter -0-)		385,798			
c Adjusted net income (if negative, enter -0-)			340,308		

For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			3,394	24,325	24,325
	2 Savings and temporary cash investments			303,738	823	823
	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)			6,588,717	6,921,716	8,750,048
	c Investments—corporate bonds (attach schedule)					
	11 Investments—land, buildings, and equipment basis ▶					
Liabilities	Less accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment basis ▶		2,595			
	Less accumulated depreciation (attach schedule) ▶		2,595			
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)			6,895,849	6,946,864	8,775,196
	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)			0	0	
	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					
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			6,895,849	6,946,864	
	29 Retained earnings, accumulated income, endowment, or other funds					
	30 Total net assets or fund balances (see instructions)			6,895,849	6,946,864	
	31 Total liabilities and net assets/fund balances (see instructions)			6,895,849	6,946,864	

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	6,895,849
2 Enter amount from Part I, line 27a	2	51,015
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	6,946,864
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	6,946,864

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	See Attached Statement			
b	See Attached Statement			
c	See Attached Statement			
d	See Attached Statement			
e	See Attached Statement			

(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			0
b			0
c			0
d			0
e			0

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

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

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	45,490
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }	3	0

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))
2012	334,493	7,089,042	0.047185
2011	325,080	6,873,280	0.047296
2010	314,903	6,437,241	0.048919
2009	367,200	5,735,155	0.064026
2008	515,026	7,043,442	0.073121

2	Total of line 1, column (d)	2	0.280547
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.056109
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	8,030,448
5	Multiply line 4 by line 3	5	450,580
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,858
7	Add lines 5 and 6	7	454,438
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions	8	351,131

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 <u>3/20/1992</u> (attach copy of letter if necessary—see instructions)	1	N/A	
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		0
3	Add lines 1 and 2	3		0
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		0
6	Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	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		0
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		0
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		0
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (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? <i>If "Yes," attach a detailed description of the activities</i>		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? <i>If "Yes," attach a conformed copy of the changes</i>		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?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		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? <i>If "Yes," complete Part II, col (c), and Part XV</i>	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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	X	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		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 ► http://boiselegacyconstructorsfoundation.com	13	X	
14	The books are in care of ► Easy Office Inc dba Jitasa Telephone no ► 208-287-4777 Located at ► 1750 W Front 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			
16	At any time during calendar year 2013, 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
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 instructions)? Organizations relying on a current notice regarding disaster assistance check here ► ☐	1b	N/A
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No If "Yes," list the years ► 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2013 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 2013)	3b	N/A
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 2013?	4b	X

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b	N/A
	Organizations relying on a current notice regarding disaster assistance check here	☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	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	
	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?		7b	N/A

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see 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 Attached Statement	00	0		
	00	0		
	00	0		
	00	0		
	00	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



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
1 Direct contributions to 276 needy individuals The largest contribution was \$7,250, the smallest \$ The average contribution was \$656	
2	
3	
4	

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	Amount
1	
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	8,135,418
b	Average of monthly cash balances	1b	17,321
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	8,152,739
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	8,152,739
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	122,291
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	8,030,448
6	Minimum investment return. Enter 5% of line 5	6	401,522

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	401,522
2a	Tax on investment income for 2013 from Part VI, line 5	2a	
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	401,522
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	401,522
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	401,522

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	351,131
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	351,131
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	351,131

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				401,522
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0	
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 351,131				
a Applied to 2012, but not more than line 2a				
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 2013 distributable amount				351,131
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (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	0			
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				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				50,391
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 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
340,308	222,930	179,295	165,436	907,969
289,262	189,491	152,401	140,621	771,775
351,131	334,493	325,080	314,903	1,325,607
46,615	57,034	58,200	57,995	219,844
304,516	277,459	266,880	256,908	1,105,763
3 Complete 3a, b, or c for the alternative test relied upon				
a "Assets" alternative test—enter				
(1) Value of all assets				0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
267,681	236,301	229,109	214,585	947,676
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)				0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				0
(3) Largest amount of support from an exempt organization				0
(4) Gross investment income				0

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 address of the person to whom applications should be addressed

Marlene Puckett - BLCF Inc 102 S 17th Street Boise, ID 83702 208-424-7622

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

The prescribed financial statement and completed questionnaire

- c** Any submission deadlines

None

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

None

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Grants to Needy Individuals - see Attached Schedule	Unrelated persons		Various - see Statement	181,187
Grants to Organizations - see Attached Schedule	N/A see Statement		Contributions	46,615
Total			3a	227,802
b <i>Approved for future payment</i>				
Total			3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See 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	27	
4	Dividends and interest from securities			14	344,594	
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	45,490	
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		390,111	0
13	Total. Add line 12, columns (b), (d), and (e)				13	390,111

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No 1545-0047

2013

► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization

Boise Legacy Constructors Foundation Inc

Employer identification number

82-6005410

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
Boise Legacy Constructors Foundation Inc

Employer identification number
82-6005410

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization Boise Legacy Constructors Foundation Inc	Employer identification number 82-6005410
--	--

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations

total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc.,

contributions of \$1,000 or less for the year (Enter this information once See instructions)

▶ \$ 0

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For Prov	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For Prov	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For Prov	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For Prov	Country	

Part I, Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Check "X" to include in Part IV	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Totals					
									Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation	Adjustments	Net Gain or Loss
Long Term CG Distributions									Capital Gains/Losses					
Short Term CG Distributions									Other sales					
									Gross Sales	Cost, Other Basis and Expenses	Net Gain or Loss			
1	X				1/1/2000		4/30/2013	12,500	11,303			1,197		
2	X				1/1/2000		5/31/2013	13,000	11,470			1,530		
3	X				1/1/2000		6/30/2013	12,500	10,976			1,524		
4	X				1/1/2000		7/31/2013	13,000	11,161			1,839		
5	X				1/1/2000		8/30/2013	25,500	21,625			3,875		
6	X				1/1/2000		10/31/2013	13,500	11,193			2,307		
7	X				1/1/2000		11/30/2013	13,000	10,474			2,526		
8	X				1/1/2000		12/31/2013	25,500	20,176			5,324		
9	X				1/1/2000		4/30/2013	12,500	10,426			2,074		
10	X				1/1/2000		5/31/2013	13,000	10,573			2,427		
11	X				1/1/2000		6/30/2013	12,500	10,219			2,281		
12	X				1/1/2000		7/31/2013	13,000	10,585			2,415		
13	X				1/1/2000		8/30/2013	25,500	20,633			4,867		
14	X				1/1/2000		10/31/2013	13,500	10,833			2,667		
15	X				1/1/2000		11/30/2013	13,000	10,177			2,823		
16	X				1/1/2000		12/31/2013	25,500	19,686			5,814		
									257,000	211,510	45,490			
									0	0	0			

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

		5,621	2,450	2,450	3,171
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	Accounting, payroll fees	5,621	2,450	2,450	3,171

Part I, Line 23 (990-PF) - Other Expenses

		5,829	1,863	1,863	3,966
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Telephone and telecommunications	2,899	966	966	1,933
2	Insurance, general liability and officers & directors	1,400	460	460	940
3	Other expenses	1,530	437	437	1,093

Part II, Line 10b (990-PF) - Investments - Corporate Stock

		6,588,717		6,921,716		7,092,414		8,750,048	
Description		Num Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year			
1	Dodge and Cox Balanced Fund		3,449,142	3,520,073	3,538,681	4,521,285			
2	Vanguard Wellington Fund		3,139,575	3,401,643	3,553,733	4,228,763			

Part II, Line 14 (990-PF) - Land, Buildings, and Equipment

		2,595	2,595	2,595	2,595	0	0	0
Asset Description		Cost or Other Basis	Accumulated Depreciation Beg of Year	Accumulated Depreciation End of Year	Book Value Beg of Year	Book Value End of Year	FMV End of Year	
1	Computer	2,415	2,415	2,415	0	0		
2	Router	180	180	180	0	0		

Amount

22

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

85,918										20,094	-	0
	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Avg Hrs Per Week	Compensation	Benefits	Expense Account
1	Frank Finlayson		102 S 17th St, Suite 200	Boise	ID	83702		President and Director	1 00	0	0	0
2	Russell Strong		102 S 17th St, Suite 200	Boise	ID	83702		Treasurer and Director	3 00			
3	Marlene Puckett		102 S 17th St, Suite 200	Boise	ID	83702		Secretary, Director, ED and Director	40 00	85,918	20,094	
4	Mary Ann Arnold		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
5	Robert Hanley		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
6	James McCallum		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
7	Matthew Reece		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
8	Tony Sander		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
9	R Scott Wilson		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			
10	Dawn Yantek		102 S 17th St, Suite 200	Boise	ID	83702		Director	1 00			

Boise Legacy Constructors Foundation, Inc.
82-6005410
For Tax Year 2013
Attachments to IRS Form 990-PF

Schedule: Part XV - Grants to Needy Individuals

Donor	Address (City)	Relation- Ship	Status	Purpose	Amount
Eilene Shaw	Boise, Idaho	UP	NA	General Living	\$ 7,250
Lucienne Cammoso	Boise, Idaho	UP	NA	General Living	\$ 4,100
Jason Supp	Nampa, Idaho	UP	NA	Rent	\$ 2,322
Peter Sorensen	Boise, Idaho	UP	NA	Housing	\$ 1,731
Kristi Mattes	Boise, Idaho	UP	NA	Rent & Utilities	\$ 1,937
Chad Houck	Boise, Idaho	UP	NA	Rent	\$ 1,500
Sandra Saxby	Boise, Idaho	UP	NA	Utilities & Housing	\$ 1,429
Tiffney Pegram	Boise, Idaho	UP	NA	Rent	\$ 1,328
Ruby Torres	Boise, Idaho	UP	NA	Rent & Utilities	\$ 1,284
LaNell Howard	Boise, Idaho	UP	NA	Housing	\$ 1,222
Sheppard, Jessica	Boise, Idaho	UP	NA	Rent	\$ 1,200
Mary Amoureux	Boise, Idaho	UP	NA	Utilities & Medical	\$ 1,182
Gia Carpenter	Boise, Idaho	UP	NA	Rent	\$ 1,175
Diane Kingsbury	Eagle, Idaho	UP	NA	Deposit/Rent	\$ 1,150
Nguyen, Trinh	Boise, Idaho	UP	NA	Housing	\$ 1,143
Donna Harpt	Boise, Idaho	UP	NA	Housing	\$ 1,109
John Fisher	Boise, Idaho	UP	NA	Utilities & Housing	\$ 1,108
Daniel Debban	Boise, Idaho	UP	NA	Housing	\$ 1,100
DeJuana Burney	Boise, Idaho	UP	NA	Housing	\$ 1,054
April Lopas	Boise, Idaho	UP	NA	Utilities & Insurance	\$ 1,043
Daniel Savage	Boise, Idaho	UP	NA	Rent & Utilities	\$ 1,009
Adam Mobley	Boise, Idaho	UP	NA	Housing	\$ 1,002
Farida Rahimi	Boise, Idaho	UP	NA	Funeral Expense	\$ 1,000
					\$ 38,376
253 other needy individuals					
- each granted less than \$1,000 in 2013					\$ 142,811
Total Grants to Needy Individuals					\$ 181,187

The complete address of the donees are on file at the foundation's office and available to Internal Revenue Service upon request. The addresses have been abbreviated because some of the donees have privacy issues, which would be disclosed once the tax return becomes public information.

Boise Legacy Constructors Foundation Inc
82-6005410
For Tax Year 2013

Attachments to IRS Form 990-PF

Schedule: Part XV - Grants to Charitable and Other Non-Profit Organizations

Recipient	Address	Relationship	Foundation Status	Purpose	Amount
Idaho Fish & Wildlife Foundation	Boise, Idaho	N/A	Public	Contribution	11,240 00
St Luke's Health Foundation	Boise, Idaho	N/A	Public	Contribution	7,500 00
Genesis World Mission	Boise, Idaho	N/A	Public	Contribution	4,500 00
Idaho Food Bank	Boise, Idaho	N/A	Public	Contribution	3,000 00
Rocky Canyon Saitoad	Boise, Idaho	N/A	Public	Contribution	3,000 00
Create Common Good	Boise, Idaho	N/A	Public	Contribution	3,000 00
The Salvation Army	Boise, Idaho	N/A	Public	Contribution	2,000 00
Boys & Girls Clubs of Ada County	Boise, Idaho	N/A	Public	Contribution	1,500 00
Children's Home Society of Idaho	Boise, Idaho	N/A	Public	Contribution	1,200 00
YMCA	Boise, Idaho	N/A	Public	Contribution	1,200 00
Boise Public Schools Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	1,000 00
Red Cross of Central New Jersey	Boise, Idaho	N/A(1*)	Public	Contribution	1,000 00
Cole Valley Christian Schools	Boise, Idaho	N/A(1*)	Public	Contribution	1,000 00
Foundation for Idaho History	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
Foundation for Idaho History	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
Idaho Lacrosse Association	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
Meridian Education Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
MK Nature Center	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
Sage International School of Boise	Boise, Idaho	N/A(1*)	Public	Contribution	500 00
CAUSE	Boise, Idaho	N/A(1*)	Public	Contribution	400 00
Idaho Catholic Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	400 00
The Salvation Army	Boise, Idaho	N/A(1*)	Public	Contribution	250 00
The Salvation Army	Boise, Idaho	N/A(1*)	Public	Contribution	250 00
Idaho Humane Society	Boise, Idaho	N/A(1*)	Public	Contribution	250 00
Assistance League of Boise	Boise, Idaho	N/A(1*)	Public	Contribution	200 00
Assistance League of Boise	Boise, Idaho	N/A(1*)	Public	Contribution	150 00
Idaho Shakespeare Festival	Boise, Idaho	N/A(1*)	Public	Contribution	150 00
St Luke's Health Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	125 00
Wyakin Warnor Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	100 00
Protect Idaho Kids	Boise, Idaho	N/A(1*)	Public	Contribution	100 00
Boise State University Foundation	Boise, Idaho	N/A(1*)	Public	Contribution	100 00
Genesis World Mission	Boise, Idaho	N/A(1*)	Public	Contribution	50 00
The Salvation Army	Boise, Idaho	N/A(1*)	Public	Contribution	25 00
Children's Home Society of Idaho	Boise, Idaho	N/A(1*)	Public	Contribution	25 00
Special Olympics (expired check 2012)	Boise, Idaho	N/A(1*)	Public	Contribution	-100 00
Total Grants to Organizations					\$46,615.00

N/A (1*) - Matching Directors' Gifts