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

OMB No 1545-0052

2013

Department of the Treasury  
Internal Revenue Service

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Open to Public Inspection

For calendar year 2013 or tax year beginning , 2013, 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 PO 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 or province, country, and ZIP or foreign postal code <b>Las Vegas, NM 87701</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply	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 <input type="checkbox"/>	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
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	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	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>\$ 848,853</b>	(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 <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)	8,100			
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	14,526	14,526		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	39,237			
b Gross sales price for all assets on line 6a <b>122,136</b>				
7 Capital gain net income (from Part IV, line 2)		39,237		
8 Net short-term capital gain			198	
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	61,863	53,763	198	
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)	3,825	1,426		2,399
c Other professional fees (attach schedule)	2,086	2,086		
17 Interest				
18 Taxes (attach schedule) (see instructions)	485	298		10
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	1,488	1,488		
24 Total operating and administrative expenses. Add lines 13 through 23	7,884	5,298		2,409
25 Contributions, gifts, grants paid	48,500			48,500
26 Total expenses and disbursements. Add lines 24 and 25	56,384	5,298		50,909
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	5,479			
b Net investment income (if negative, enter -0-)		48,465		
c Adjusted net income (if negative, enter -0-)			198	

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

**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	11,096	30,790	30,790
	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)	664,277	755,554	755,554
	c Investments - corporate bonds (attach schedule)	83,590	62,064	62,064
	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)	618	445	445	
16 <b>Total assets</b> (to be completed by all filers - see the instructions Also, see page 1, item I)	759,581	848,853	848,853	
<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 and complete lines 24 through 26 and lines 30 and 31.</b> <input checked="" type="checkbox"/>			
	24 Unrestricted	100,835	182,007	
	25 Temporarily restricted			
	26 Permanently restricted	658,746	666,846	
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input type="checkbox"/>			
	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)	759,581	848,853	
31 <b>Total liabilities and net assets/fund balances</b> (see instructions)	759,581	848,853		

**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	759,581
2 Enter amount from Part I, line 27a	2	5,479
3 Other increases not included in line 2 (itemize)	3	83,793
4 Add lines 1, 2, and 3	4	848,853
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	848,853

**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> 122,136		82,899	39,237
<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>			39,237
<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>	39,237
<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>	198

**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	43,027	757,616	0.056793
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

  

<b>2</b> Total of line 1, column (d) . . . . .	<b>2</b>	0.245536
<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>	0.049107
<b>4</b> Enter the net value of noncharitable-use assets for 2013 from Part X, line 5 . . . . .	<b>4</b>	804,918
<b>5</b> Multiply line 4 by line 3 . . . . .	<b>5</b>	39,527
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	<b>6</b>	485
<b>7</b> Add lines 5 and 6 . . . . .	<b>7</b>	40,012
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . .	<b>8</b>	50,909

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)**

<b>1a</b>	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>b</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 . . . . .	<b>1</b>	<b>485</b>
<b>c</b>	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>2</b>	<b>0</b>
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<b>485</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	<b>0</b>
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>	<b>485</b>
<b>6</b>	<b>Credits/Payments</b>		
<b>a</b>	2013 estimated tax payments and 2012 overpayment credited to 2013 . . . . . <b>6a</b>		
<b>b</b>	Exempt foreign organizations - tax withheld at source . . . . . <b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) . . . . . <b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld . . . . . <b>6d</b>		
<b>7</b>	Total credits and payments Add lines 6a through 6d . . . . .	<b>7</b>	
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	<b>485</b>
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2014 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? . . . . . If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		<input checked="" type="checkbox"/>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		<input checked="" type="checkbox"/>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> 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		<input checked="" type="checkbox"/>
<b>3</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by General Instruction T		<input checked="" type="checkbox"/>
<b>6</b> 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? . . . . .	<input checked="" type="checkbox"/>	
<b>7</b> 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 . . .	<input checked="" type="checkbox"/>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/>		
<b>b</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 . . . . .	<input checked="" type="checkbox"/>	
<b>9</b> 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)? If "Yes," complete Part XIV . . . . .		<input checked="" type="checkbox"/>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . . <b>STM114</b>	<input checked="" type="checkbox"/>	

**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?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ Jeff Salman Telephone no ▶ 505-425-9421			
Located at ▶ 34 Villa Sangria, Las Vegas, NM ZIP+4 ▶ 87701				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041-Check here ▶ <input type="checkbox"/>			
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?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶				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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? <input type="checkbox"/>	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," list the years ▶			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions) <input type="checkbox"/>	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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) <input type="checkbox"/>	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/>	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013? <input type="checkbox"/>	4b	X

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)****5a** During the year did the foundation pay or incur any amount to(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see 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)? ☐ Yes ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

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

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

If "Yes" to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see 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 611 National Ave, Las Vegas, NM 87701	President 1	0	0	0
Jeff Salman 34 Villa Sangria, Las Vegas, NM 87701	Treasurer 1	0	0	0
Editha Bartley HC 69 Box 18, Rociada, NM 87742	Director 1	0	0	0
Kathryn Polster 14530 Deervale Place, CA 91403	Director 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

	Amount
<b>1</b> NONE	
<b>2</b>	0
All other program-related investments. See instructions	
<b>3</b>	
Total. Add lines 1 through 3 . . . . .	



**Part X** Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	800,273
<b>b</b>	Average of monthly cash balances	<b>1b</b>	16,903
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	817,176
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	817,176
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	12,258
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	804,918
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	40,246

**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 )

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	40,246
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	485
<b>b</b>	Income tax for 2013 (This does not include the tax from Part VI)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	485
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1	<b>3</b>	39,761
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	39,761
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	<b>7</b>	39,761

**Part XII** Qualifying Distributions (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	50,909
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	50,909
<b>5</b>	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)	<b>5</b>	485
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	50,424

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7 . . . . .				<b>39,761</b>
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only . . . . .			<b>12,984</b>	
<b>b</b> Total for prior years . . . . .				
<b>3</b> Excess distributions carryover, if any, to 2013				
<b>a</b> From 2008 . . . . .				
<b>b</b> From 2009 . . . . .				
<b>c</b> From 2010 . . . . .				
<b>d</b> From 2011 . . . . .				
<b>e</b> From 2012 . . . . .				
<b>f</b> Total of lines 3a through e . . . . .				
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <b>50,909</b>				
<b>a</b> Applied to 2012, but not more than line 2a . . . . .			<b>12,984</b>	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) . . . . .				
<b>d</b> Applied to 2013 distributable amount . . . . .				<b>37,925</b>
<b>e</b> Remaining amount distributed out of corpus . . . . .				
<b>5</b> Excess distributions carryover applied to 2013 . (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount - see instructions . . . . .				
<b>e</b> Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .				
<b>f</b> Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014 . . . . .				<b>1,836</b>
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . . . .				
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009 . . . . .				
<b>b</b> Excess from 2010 . . . . .				
<b>c</b> Excess from 2011 . . . . .				
<b>d</b> Excess from 2012 . . . . .				
<b>e</b> Excess from 2013 . . . . .				



**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
<b>a</b> Paid during the year				
Pecos Valley Medical Center PO Box 710 Pecos, NM 87552	N/A	PC	Indigent Health	11,000
Mora Valley Community Health PO Box 209 Mora, NM 87732	N/A	PC	Indigent Health	8,500
Ride To Pride Part Inc PO Box 806 Las Vegas, NM 87701	N/A	PC	Indigent Health	10,000
El Centro Family Health PO Box 158 Espanola, NM 87532	N/A	PC	Indigent Health	18,000
Mental Health Assoc of NM PO Box 513 Las Vegas, NM 87701-0513	N/A	PC	Indigent Health	1,000
<b>Total</b> . . . . .			<b>3a</b>	<b>48,500</b>
<b>b</b> Approved for future payment				
<b>Total</b> . . . . .			<b>3b</b>	



$$13 \overline{) 36}$$

**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.

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

OMB No 1545-0047

**2013**

Name of the organization

**CHARLES & ADELE ILFELD FOUNDATION, INC.**

Employer identification number

**85-0312053**

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990 or 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 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

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

Employer identification number

85-0312053

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Kathryn Polster 14530 Deervale Place Sherman Oaks, CA 91403	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions )





**Federal Supporting Statements****2013 PG 01**

Name(s) as shown on return

Your Social Security Number

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

85-0312053

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

Indigent Health Care

**Applicant Name**

Jeff Salman

**Address**

PO Box 68

Las Vegas, NM 87701

**Telephone**

505-425-9421

**Email Address**

info@nm360.com

**Form & Content**

Exhibit Attached

**Submission Deadline**

15th day after end of qtr

**Restrictions on Award**

Exhibit Attached

**Federal Supporting Statements****2013 PG 01**

Name(s) as shown on return

FEIN

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

85-0312053

**Form 990PF, Part VII-A, Line 10  
Substantial Contributors Schedule**

Statement #114

**Name** Kathryn Polster  
**Address** 14530 Deervale Place  
Sherman Oaks, CA 91403

**Name** Charlotte I. Rubin  
**Address** 606 North Crescent Drive  
Beverly Hills, CA 90210

**Form 990PF, Part III, Line 3  
Other Increases Schedule****PG 01**  
Statement #115

INCREASE IN UNREALIZED GAIN IN 2012	
FAIR MARKET VALUE OF SECURITIES	817,618
COST BASIS	(564,060)
PRIOR YEARS UNREALIZED GAIN	(169,765)
Total	<u>83,793</u>

**Form 990PF, Part II, Line 15  
Other Assets Schedule****PG 01**  
Statement #120

<u>Description</u>	<u>BOY Book</u>	<u>EOY Book</u>	<u>FMV</u>
ACCRUED INTEREST AND DIVIDENDS RECE	<u>618</u>	<u>445</u>	<u>445</u>
Total	<u>618</u>	<u>445</u>	<u>445</u>

# Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

FEIN

CHARLES & ADELE ILFELD FOUNDATION, INC.

85-0312053

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

Statement #137

Category	BOY	Book Value	EOY FMV
CALAMOS CONVERTIBLE GRTH & INC	45,005	52,559	52,559
FRANKLIN GROWTH FUND CLASS A	124,749	149,377	149,377
CAPITAL INCOME BUILDERS FUND C	91,683	101,725	101,725
EUROPACIFIC GROWTH FUND CLASS	103,280	111,939	111,939
INVESTMENT COMPANY OF AMERICA	104,560	118,102	118,102
Transamerica Aegon ST Bd Fd	52,551	53,300	53,300
Ishares Russell Midcap Value I	4,321	8,411	8,411
Ishares Russell Midcap Growth	7,096	8,605	8,605
Ishares Russell 1000 Value Ind	22,720	28,910	28,910
Ishares Russell 1000 Growth In	33,793	36,185	36,185
Ishares Tr Russell 2000 Value	2,945	6,865	6,865
Ishares Tr Russell 2000 Growth	5,719	7,047	7,047
Ishares JP Morgan EM Bond Fund	9,700		
Vanguard FTSE Emerging Mkt ETF	19,237	9,874	9,874
Vanguard FTSE Developed Mk ETF	16,171	33,636	33,636
Vanguard Total Bd Market ETF	6,806	3,282	3,282
Spdr Barclays Capital Internat	1,403	1,559	1,559
Spdr Barclays Capital High Yie	9,770	4,867	4,867
Ishares Barclays Short Treasur	1,433		
Ishares Barclays Tips Bd Fd	1,335		
Invesco Premier Inst		3,245	3,245
Vanguard Short Term Bond		16,066	16,066
Totals	664,277	755,554	755,554

PG 01

## Form 990PF, Part II, Line 10(c) Investments: Corporate Bond Schedule

Statement #138

Category	BOY	Book Value	EOY FMV
Wells Fargo & Co Notes 4.95	10,339		
JP Morgan Chase Co 5.125	10,635	10,303	10,303
Dell Inc 2.3	10,276	10,037	10,037
Verizon Communications 5.5	11,735	11,273	11,273
American Exp CenturioUT1.05CD	10,025		
GE Capital Financial 1.45 CD	10,095	10,034	10,034
Ally Bank UT 1.8 CD	10,198	10,162	10,162
GE Capital Financial 2.2 CD	10,287	10,255	10,255
Totals	83,590	62,064	62,064

# Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

Your Social Security Number  
85-0312053

CHARLES & ADELE ILFELD FOUNDATION, INC.

Form 990PF, Part I, Line 23 - Other Expenses Schedule Statement #103

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Director's Liability Insurance	1,488	1,488	0	0
Totals	1,488	1,488	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 2012 FORM 990PF	2,853 972	1,426 0	0 0	1,427 972
Totals	3,825	1,426	0	2,399

# Federal Supporting Statements

2013 PG 01

Your Social Security Number  
85-0312053

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

## 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	2,086	2,086	0	0
Totals	2,086	2,086	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	298	298	0	0
2011 EXCISE TAX	177	0	0	0
Totals	485	298	0	10

# Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Your Social Security Number

85-0312053

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

Statement #134

Description	P-Purchase D-Donation	Date Acquired	Date Sold	Sales Price	Depreciation	Cost or		Gains Minus Excess or Losses
						other basis	Gain or Loss	
Vanguard Short Term Bd Cap Gain Dis	P	2013-03-08	2013-12-31	45			45	45
Transamerica Aegon ST Cap Gain Dist	P	2011-05-19	2013-12-31	151			151	151
Investment Co of America Cap Gain D	P	1991-08-21	2013-12-31	7,554			7,554	7,554
Calamos Growth & Income Cap Gain D1	P	2003-06-25	2013-12-31	4,530			4,530	4,530
Vanguard Total Bnd Mkt Cap Gain Dis	P	2012-04-13	2013-12-31	17			17	17
SPDR Barclays Cap Inte Cap Gain Dis	P	2012-04-13	2013-12-31	1			1	1
224.361sh American Europacific Grw	P	1991-08-21	2013-08-16	10,000		3,580	6,420	6,420
457.198sh American Inv Co of Amer A	P	1991-08-21	2013-08-16	16,000		8,024	7,976	7,976
Amerx Express CD 1050 13MY28	P	2011-05-18	2013-05-28	10,000		10,000		
173.153sh Franklin Growth A	P	1991-02-19	2013-08-16	10,000		2,229	7,771	7,771
Wells Fargo Co Bond 4950 13OC16	P	2011-05-18	2013-10-16	10,000		10,835	(835)	(835)
13sh Ishares Barclays Short Treas	P	2012-08-24	2013-03-08	1,433		1,433		
11sh Ishares Barclays Tips Bd Fd	P	2012-08-24	2013-03-08	1,321		1,326	(5)	(5)
1sh Ishares JP Morgon EM Bond ETF	P	2013-09-13	2013-11-08	109		107	2	2
240sh SPDR Barclays Capital High Y1	P	2012-08-24	2013-03-08	9,799		9,598	201	201
8sh Ishares JP Morgon EM Bond ETF	P	2012-08-24	2013-11-08	869		954	(85)	(85)
5sh Ishares JP Morgon EM Bond ETF	P	2010-06-04	2013-03-08	592		511	81	81
15sh Ishares JP Morgon EM Bond ETF	P	2011-04-15	2013-03-08	1,775		1,598	177	177
46sh Ishares JP Morgon EM Bond ETF	P	2011-05-18	2013-03-08	5,444		5,007	437	437
3sh Ishares JP Morgon EM Bond ETF	P	2011-05-18	2013-11-08	326		327	(1)	(1)
2sh Ishares JP Morgon EM Bond ETF	P	2012-04-13	2013-11-08	217		226	(9)	(9)
3sh Ishares Russell Midcap G ETF	P	2008-04-14	2013-03-08	207		155	52	52
8sh Ishares Russell Midcap G ETF	P	2008-04-14	2013-09-13	621		414	207	207
3sh Ishares Russell Midcap V ETF	P	2009-08-21	2013-03-08	169		101	68	68
2sh Ishares Russell Midcap V ETF	P	2011-01-14	2013-03-08	112		92	20	20
2sh Ishares Russell Midcap V ETF	P	2011-01-14	2013-09-13	121		92	29	29
44sh Ishares Russell 1000 GRW ETF	P	2010-06-04	2013-03-08	3,095		2,139	956	956
2sh Ishares Russell 1000 GRW ETF	P	2010-07-23	2013-03-08	141		98	43	43
36sh Ishares Russell 1000 GRW ETF	P	2010-07-23	2013-09-13	2,804		1,755	1,049	1,049
13sh Ishares Russell 1000 GRW ETF	P	2011-01-14	2013-09-13	1,012		762	250	250
8sh Ishares Russell 1000 GRW ETF	P	2011-04-15	2013-09-13	623		479	144	144
6sh Ishares Russell 1000 GRW ETF	P	2011-05-18	2013-09-13	467		368	99	99
35sh Ishares Russell 1000 Value IDX	P	2008-10-29	2013-03-08	2,808		1,821	987	987
7sh Ishares Russell 1000 Value IDX	P	2009-04-17	2013-03-08	562		314	248	248

# Federal Supporting Statements

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Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Your Social Security Number  
85-0312053

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

Statement #134

Description	P-Purchase D-Donation	Date Acquired	Date Sold	Sales Price	Depreciation	Cost or		Gains Minus Excess or Losses
						other basis	Gain or Loss	
8sh Ishares Russell 1000 Value IDX	P	2010-06-04	2013-03-08	642		456	186	186
4sh Ishares Russell 2000 GRWTH ETF	P	2008-04-14	2013-09-13	492		294	198	198
1sh Ishares Russell 2000 GRWTH ETF	P	2008-09-19	2013-09-13	123		79	44	44
1sh Ishares Russell 2000 GRWTH ETF	P	2008-09-19	2013-11-08	127		79	48	48
5sh Ishares Russell 2000 GRWTH ETF	P	2009-04-17	2013-11-08	633		255	378	378
5sh Ishares Russell 2000 GRWTH ETF	P	2009-08-21	2013-11-08	633		313	320	320
2sh Ishares Russell 2000 GRWTH ETF	P	2010-07-23	2013-11-08	253		140	113	113
1sh Ishares Russell 2000 Value ETF	P	2011-01-14	2013-09-13	90		72	18	18
6sh Vanguard FTSE Emerging Markets	P	2008-10-29	2013-03-08	265		138	127	127
3sh Vanguard FTSE Emerging Markets	P	2009-04-17	2013-03-08	133		81	52	52
20sh Vanguard FTSE Emerging Markets	P	2009-08-21	2013-03-08	884		719	165	165
33sh Vanguard FTSE Emerging Markets	P	2010-06-04	2013-03-08	1,459		1,255	204	204
4sh Vanguard FTSE Emerging Markets	P	2011-01-14	2013-03-08	177		193	(16)	(16)
93sh Vanguard FTSE Emerging Markets	P	2011-05-18	2013-03-08	4,111		4,490	(379)	(379)
72sh Vanguard FTSE Emerging Markets	P	2011-05-18	2013-11-08	2,902		3,476	(574)	(574)
30sh Vanguard Total Bond Market	P	2011-10-07	2013-11-08	2,418		2,495	(77)	(77)
48sh Vanguard Total Bond Market	P	2012-04-13	2013-11-08	3,869		4,019	(150)	(150)
<b>Total</b>				<b>122,136</b>		<b>82,899</b>	<b>39,237</b>	<b>39,237</b>

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# Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

CHARLES & ADELE ILFELD FOUNDATION, INC.

Your Social Security Number

85-0312053

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

Subsidiary Statement

Description	Revenue and expenses	Net investment	Adjusted net income
Dividends	12,254	12,254	0
Interest	2,272	2,272	0
Totals	14,526	14,526	0

990

## Overflow Statement

2013  
Page 1

Name(s) as shown on return

FEIN

CHARLES &amp; ADELE ILFELD FOUNDATION, INC.

85-0312053

Savings and temporary cash investments

Description	Amount
Community 1st Bank Checking	\$ 12,299
Western Asset Money Market 11	15,967
Western Asset Money Market 14	2,524
Total:	\$ 30,790

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:

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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

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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

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information. In no event shall publication of any information regarding the applicant be considered an invasion of privacy, slander, or libel of such applicant.

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

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PRESIDENT OF CHARLES AND  
ADELE ILFELD FOUNDATION,  
INC.

ATTEST:

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ROBERT J. NORDHAUS  
Secretary-Treasurer

Form 990-17F  
Part XV - Exhibit  
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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

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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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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.

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(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.

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## 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**

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INDIGENT PATIENT DECLARATION STATEMENT

A F F I D A V I T

STATE OF NEW MEXICO )  
 )SS  
COUNTY OF )

I, \_\_\_\_\_ being first duly sworn, upon oath say:

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

That I have no insurance to cover this account: \_\_\_\_\_

If insured, my insurance carrier is: \_\_\_\_\_

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

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

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
APPLICANT

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

(SEAL)

My Commission Expires:  
\_\_\_\_\_

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

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

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

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
INDIGENT PATIENT

\_\_\_\_\_  
WITNESS

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