

OGDEN UT 84201-0029

In reply refer to: 4077950277

June 07, 2019 LTR 4168C 0

81-2375057 000000 00

00043227

BODC: TE

SPUR COMMUNITY FOUNDATION INC
% TIMOTHY W WOLFF
PO BOX 6184
KETCHUM ID 83340-6184

Employer ID number: 81-2375057
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Mar. 14, 2019, about your tax-exempt status.

We issued you a determination letter in December 2016, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,



040504

In reply refer to: 4077950277
June 07, 2019 LTR 4168C 0
81-2375057 000000 00
00043228

4077950277
June 07, 2019 LTR 4168C 0
81-2375057 000000 00
00043228

BODC: TE
SPUR COMMUNITY FOUNDATION INC
% TIMOTHY W WOLFF
PO BOX 6184
KETCHUM ID 83340-6184

SPUR COMMUNITY FOUNDATION INC
% TIMOTHY W WOLFF
PO BOX 6184
KETCHUM ID 83340-6184

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2052, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt from Income Tax
- Form 990-EZ, Return of Organization Exempt from Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-B, Return of Private Foundation or Section 501(c)(3) Trust Treated as Private Foundation

According to IRC Section 6033(b), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-5275).

If you have questions, call 877-829-5508 between 8 a.m. and 5 p.m.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 30 2016

WOOD RIVER VALLEY COMMUNITY
FOUNDATION INC
C/O TIMOTHY W WOLFF
PO BOX 6184
KETCHUM, ID 83340-6184

Employer Identification Number:
81-2375057

DLN:

17053288304016

Contact Person:

JERRY FIERRO

ID# 31119

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

April 13, 2016

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

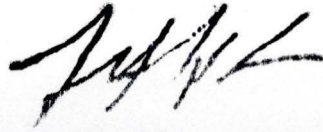
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

WOOD RIVER VALLEY COMMUNITY

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized and cursive.

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements



ARTICLES OF AMENDMENT (Non-profit)

Title 30, Chapters 21 and 30, Idaho Code
Filing fee: \$30 typed, \$50 not typed
Complete and submit the application in duplicate.

FILED EFFECTIVE

2018 MAY 17 AM 8:55

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is:

Wood River Valley Community Foundation, Inc.

If the corporation has been administratively dissolved and the corporate name is no longer available for use, the amendment(s) below must include a change of corporate name.

2. The text of each article being amended:

ARTICLE 1. NAME

The name of this corporation is Spur Community Foundation, Inc. ("Foundation").

3. The date of adoption of the amendment(s) was: May 11, 2018

4. Manner of adoption (check one):

Each amendment consists exclusively of matters which do not require member approval pursuant to section 30-30-705, Idaho Code, and was, therefore, adopted by the incorporators, or by the board of directors. (Please fill spaces below)

a. The number of directors entitled to vote was: 3

b. The number of directors that voted for each amendment was: 3

c. The number of directors that voted against each amendment was: 0

The amendment consists of matters other than those described in section 30-30-705, Idaho Code, and was, therefore adopted by the members. (Please fill spaces below)

a. The number of members entitled to vote was: _____

b. The number of members that voted for each amendment was: _____

c. The number of members that voted against each amendment was: _____

Printed Name: Tim Wolff

Signature: _____

Secretary of State use only

IDAHO SECRETARY OF STATE

05/17/2018 05:00

CK:2028 CT:357942 BH:1644352
1@ 30.00 = 30.00 NON PROF A #2

C 209511