

INTERNAL REVENUE SERVICE

SECTION 501(c) 3

OPERATIONAL RULES

EMPLOYER IDENTIFICATION NUMBER: 45-0452536

STATE ID NUMBER: 14 221 200

CONTACT PERSON: JOAN C. KISER ID# 31217 PHONE: 877-829-5500

ACCOUNTING PERIOD ENDING AUGUST 31 OF EACH YEAR

PUBLIC CHARITY STATUS: 170 (b) (1) (A) (vi)

FORM 990 REQUIRED JANUARY 15<sup>th</sup> TO OGDEN, UTAH 84201-0027

NOTIFICATION OF CHANGES

ANY CHANGES IN OUR NAME, ADDRESS, PURPOSES, OPERATIONS OR SOURCES OF FINANCIAL SUPPORT MUST BE SENT TO TE/GE EO Determinations Office, P.O. Box 2508, Cincinnati, OH 45201.

ANY CHANGES TO OUR ORGANIZATIONAL DOCUMENT OR BY-LAWS OR UPON DISSOLVEMENT, WE MUST PROVIDE THE ABOVE NOTED OFFICE OF ONE COPY OF EACH CHANGED DOCUMENT.

PUBLIC INFORMATION

ANNUAL FORMS 990 OR 990-EZ MUST BE MADE AVAILABLE TO THE PUBLIC FOR A PERIOD OF THREE(3) YEARS FROM THE DATE OF FILING. IT ALSO APPLIES TO FORM 990-T SHOULD THIS FORM BE USED. THE EXEMPTION APPLICATION AND SUPPORTING DOCUMENTS ALONG WITH THE I.R.S. EXEMPTION LETTER SHALL ALSO BE MADE AVAILABLE TO THE PUBLIC.

ALL OF THE ABOVE MAY BE ON THE INTERNET. COPIES OF THESE DOCUMENTS MUST BE GIVEN TO ANYONE, IN PERSON OR BY WRITTEN REQUEST, AT NO COST, EXCEPT FOR THE COST OF THE PRINTING.

## FUNDRAISING

CONTRIBUTIONS ARE DEDUCTIBLE ONLY TO THE EXTENT THAT THEY ARE GIFTS AND NO CONSIDERATION IS RECEIVED IN RETURN.

### CONTRIBUTIONS OF MORE THAN \$75

WE MUST PROVIDE A WRITTEN DISCLOSURE STATEMENT TO DONORS WHO RECEIVE GOODS & SERVICES FROM US IN EXCHANGE FOR CONTRIBUTIONS OVER \$75. CONTRIBUTION DEDUCTIONS ARE ALLOWABLE TO DONORS ONLY TO THE EXTENT THEIR CONTRIBUTIONS EXCEED THE VALUE OF THE GOODS OR SERVICES RECEIVED.

### CONTRIBUTIONS OF \$250 OR MORE

DONORS MUST HAVE WRITTEN SUBSTANTIATION FROM THE CHARITY. THIS WRITTEN STATEMENT MUST BE PROVIDED AT THE TIME OF THE CONTRIBUTION. THE DONOR IS RESPONSIBLE FOR THE VALUATION OF THE DONATED ITEMS. FOR ANY MONETARY GIFT WHICH THE DONOR CLAIMS A TAX DEDUCTION, THE DONOR MUST MAINTAIN A RECORD OF SUCH DONATION, SUCH AS A CANCELLED CHECK OR A LETTER FROM US SHOWING THE DATE, NAME OF DONOR AND THE AMOUNT.

### GRANTS TO INDIVIDUALS

IF WE BEGIN AN INDIVIDUAL GRANT(SCHOLARSHIP) PROGRAM THAT WAS NOT LISTED IN THE APPLICATION, WE MUST NOTIFY THE I.R.S. OF THIS.