Accounting Period Ending: August 31
Form 990 Required: ☑ Yes ☐ No
Advance Ruling Period Ends: August 31, 1978

Dear Applicant:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information
within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Sincerely yours,

Michael Sassi
District Director
INSTITUTE OF THE ROCKIES

3 x 9383
622 Evans Avenue
Missoula, MT 59801

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.
Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section ___ see below*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Arturo A. Jacobs
District Director

*509(a)(1) and 170(b)(1)(A)(vi)
ARTICLES OF AMENDMENTS
TO
ARTICLES OF ASSOCIATION
OF
THE INSTITUTE OF THE ROCKIES

THE FOLLOWING ARTICLES OF AMENDMENTS TO THE ARTICLES
OF ASSOCIATION OF THE INSTITUTE OF THE ROCKIES ARE HEREBY
ADOPTED:

(1) ARTICLE III OF SAID ARTICLES ARE AMENDED BY
INSERTING A PARAGRAPH TO BE DESIGNED A(1) WHICH READS
AS FOLLOWS:

"A(1). TO OPERATE EXCLUSIVELY FOR
RELIGIOUS, CHARITABLE, SCIENTIFIC,
TESTING FOR PUBLIC SAFETY, LITERARY,
OR EDUCATIONAL PURPOSES."

(2) SAID ARTICLES OF ASSOCIATION ARE FURTHER AMENDED
BY PROVIDING THAT ALL REFERENCES TO SECTION 501-C OF THE
INTERNAL REVENUE CODE OF 1954 CONTAINED IN SAID ARTICLES
SHALL BE AMENDED TO READ "SECTION 501(C)(3) OF THE INTERNAL
REVENUE CODE."

DATED THIS 23rd DAY OF MAY, 1974.

______________________________
John Badgley

______________________________
Arnold Belle

STATE OF MONTANA )
) SS.
COUNTY OF MISSOULA )

I, HARRY A. HAINES, A NOTARY PUBLIC FOR THE STATE OF
MONTANA, HEREBY CERTIFY THAT ON THE 23rd DAY OF MAY,
1974, PERSONALLY APPEARED BEFORE ME John Badgley
and Arnold Belle
WHO, BEING FIRST DULY SWORN, SEVERALLY DECLARED THAT THEY ARE THE PERSONS WHO SIGNED THE FOREGOING DOCUMENT AND THAT THE STATEMENTS THEREIN CONTAINED ARE TRUE.

[Signature]

NOTARY PUBLIC FOR THE STATE OF MONTANA;
RESIDING IN MISSOULA, MONTANA; MY COMMISSION EXPIRES: Sept 12, 1975.
ARTICLES OF ASSOCIATION OF  
THE INSTITUTE OF THE ROCKIES  

WE, THE UNDERSIGNED NATURAL PERSONS, ACTING IN CONCERT  
TO ORGANIZE THE INSTITUTE OF THE ROCKIES, ADOPT THE FOLLOWING  
ARTICLES OF ASSOCIATION:  

ARTICLE I.  
THE NAME OF THE ASSOCIATION IS "INSTITUTE OF THE ROCKIES".  

ARTICLE II.  
ITS PERIOD OF DURATION SHALL BE PERPETUAL.  

ARTICLE III.  
THE PURPOSE OR PURPOSES FOR WHICH THE ASSOCIATION IS  
ORGANIZED ARE:  
A. TO STRENGTHEN HUMAN VALUES THROUGH THE DEVELOPMENT  
OF HUMAN RESOURCES BY PROVIDING, AMONG OTHER THINGS, PROGRAMS  
in Indian Cultural Revitalization, and Urban Development in  
Montana.  
B. TO ENGAGE IN STUDY AND RESEARCH IN COOPERATION WITH  
SCHOOLS, UNIVERSITIES AND LOCAL, STATE AND FEDERAL GOVERNMENTS,  
PRIVATE INSTITUTIONS, ENDOWMENTS AND FOUNDATIONS, AS TO PROGRAMS  
RELATED TO HUMAN RESOURCE DEVELOPMENT.  
C. TO ENGENDER AMONG THE PUBLIC AN INTEREST IN DEVELOPMENT  
OF HUMAN RESOURCES AND TO EDUCATE THE MEMBERS AND CITIZENS OF  
THE COMMUNITY IN PROGRAMS SO RELATED.  
D. TO ACCEPT, ACQUIRE, RECEIVE, TAKE AND HOLD BY BEQUEST,  
DEVISE, GRANT, GIFT, PURCHASE, EXCHANGE, LEASE, TRANSFER, JUDI-  
CIAL ORDER OR DECREE, OR OTHERWISE, FOR ANY OF ITS OBJECTS AND  
PURPOSES, ANY PROPERTY, BOTH REAL AND PERSONAL, OF WHATEVER  
KIND, NATURE OR DESCRIPTION, AND WHEREVER SITUATED.  
E. TO SELL, EXCHANGE, CONVEY, MORTGAGE, LEASE, TRANSFER  
OR OTHERWISE DISPOSE OF, ANY SUCH PROPERTY, BOTH REAL AND PER-
SONAL, AS THE OBJECTS AND PURPOSES OF THE ASSOCIATION MAY REQUIRE, SUBJECT TO SUCH LIMITATIONS AS MAY BE PRESCRIBED BY LAW.

F. TO BORROW MONEY AND TO SECURE THE PAYMENT OF SUCH BORROWING BY MORTGAGE, PLEDGE, DEED, INDENTURE AGREEMENT, OR OTHER INSTRUMENT OF TRUST, OR BY OTHER LIEN UPON ASSIGNMENT OF OR AGREEMENT IN REGARD TO ALL OR ANY PART OF THE PROPERTY, RIGHTS OR PRIVILEGES OF THE ASSOCIATION WHEREVER SITUATED, WHETHER NOW OWNED OR HEREAFTER ACQUIRED.

G. IN GENERAL, AND SUBJECT TO SUCH LIMITATIONS AND CONDITIONS AS ARE, OR MAY BE, PRESCRIBED BY LAW, TO EXERCISE SUCH OTHER POWERS WHICH NOW ARE OR HEREAFTER MAY BE CONFERRED BY LAW UPON AN ASSOCIATION ORGANIZED FOR THE PURPOSES HEREBEFORE SET FORTH OR NECESSARY OR INCIDENTAL TO THE POWERS SO CONFERRED, OR CONDUCIVE TO THE ATTAINMENT OF THE PURPOSES OF THE ASSOCIATION, SUBJECT TO THE FURTHER LIMITATION AND CONDITION THAT NOTWITHSTANDING ANY OTHER PROVISION OF THESE ARTICLES OF ASSOCIATION, ONLY SUCH POWERS SHALL BE EXERCISED AS ARE IN FURTHERANCE OF THE TAX-EXEMPT PURPOSES OF THE ASSOCIATION AND AS MAY BE EXERCISED BY AN ORGANIZATION EXEMPT UNDER SECTION 501-C OF THE INTERNAL REVENUE CODE AND ITS REGULATIONS AS THEY NOW EXIST OR AS THEY MAY HEREAFTER BE AMENDED FROM TIME TO TIME.

ARTICLE IV.

PROVISIONS FOR THE REGULATION OF THE INTERNAL AFFAIRS OF THE ASSOCIATION ARE:

A. THE ASSOCIATION IS NOT ORGANIZED FOR PROFIT AND NO PART OF THE NET EARNINGS OF THE ASSOCIATION SHALL INURE TO THE BENEFIT OF ANY MEMBER, TRUSTEE, OFFICER OR DIRECTOR OF THE ASSOCIATION (EXCEPT THAT REASONABLE COMPENSATION MAY BE PAID FOR SERVICES RENDERED TO OR FOR THE ASSOCIATION AFFECTING ONE OR MORE OF ITS PURPOSES).
B. IN THE EVENT OF LIQUIDATION OR DISSOLUTION OF THE
ASSOCIATION, WHETHER VOLUNTARY OR INVOLUNTARY, NO MEMBER SHALL
BE ENTITLED TO ANY DISTRIBUTION OR DIVISION OF ITS REMAINING
PROPERTY OR ITS PROCEEDS AND THE BALANCE OF ALL MONEY AND
OTHER PROPERTY RECEIVED BY THE ASSOCIATION FROM ANY SOURCE
AFTER THE PAYMENT OF ALL DEBTS AND OBLIGATIONS OF THE ASSOCIA-
TION SHALL BE USED OR DISTRIBUTED EXCLUSIVELY FOR THE PURPOSES
WITHIN THOSE SET FORTH IN ARTICLE III. OF THESE ARTICLES OF
ASSOCIATION AND WITHIN THE INTENTMENT OF SECTION 501-C OF
THE INTERNAL REVENUE CODE OF 1954, AND ITS REGULATIONS AS
THE SAME NOW EXIST OR AS THEY MAY HEREAFTER BE AMENDED FROM
TIME TO TIME.

C. NO SUBSTANTIAL PART OF THE ACTIVITIES OF THE ASSOCIA-
TION SHALL BE THE CARRYING ON OF PROPAGANDA OR OTHERWISE
ATTEMPTING TO INFLUENCE LEGISLATION, AND THE ASSOCIATION SHALL
NOT PARTICIPATE IN ANY, OR INTERVENE IN (INCLUDING THE PUBLI-
CATION OR DISTRIBUTION OF STATEMENTS), ANY POLITICAL CAMPAIGN
ON BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE.

ARTICLE V.

THE NUMBER OF DIRECTORS CONSTITUTING THE INITIAL BOARD
OF DIRECTORS OF THE ASSOCIATION IS NINE, AND A LIST OF THE
NAMES AND ADDRESSES OF THE PERSONS WHO ARE TO SERVE AS DIRECT-
ORS UNTIL THE FIRST ANNUAL MEETING OF THE MEMBERSHIP OF THE
ASSOCIATION OR UNTIL THEIR SUCCESSORS ARE ELECTED AND QUALIFIED
SHALL BE ATTACHED TO THESE ARTICLES AS "EXHIBIT A".


[Signature]

[Signature]
STATE OF MONTANA

COUNTY OF MISSOULA

I, HARRY A. HAINES, A NOTARY PUBLIC FOR THE STATE OF MONTANA, HEREBY CERTIFY THAT ON THE ___ DAY OF AUGUST, 1973,
PERSONALLY APPEARED BEFORE ME _______________________

WHO, BEING FIRST DULY SWORN, SEVERALLY DECLARED THAT THEY ARE THE PERSONS WHO SIGNED THE FOREGOING DOCUMENT AND THAT THE STATEMENTS THEREIN CONTAINED ARE TRUE.

NOTARY PUBLIC FOR THE STATE OF MONTANA
RESIDING IN MISSOULA, MONTANA
MY COMMISSION EXPIRES 9-12-75

(SEAL)