



OGDEN UT 84201-0046

In reply refer to: 0423291513
July 27, 2012 LTR 252C 0
46-0341382 000000 00
00004345
BODC: TE

BLACK HILLS WORKS INC
3650 RANGE RD
RAPID CITY SD 57702-0627



024981

Taxpayer Identification Number: 46-0341382

Dear Taxpayer:

Thank you for the inquiry dated June 08, 2012.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Sheila Bronson
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter

CORPORATE RESOLUTION

BE IT RESOLVED that by majority vote of the Board of Black Hills Workshop Inc.:

That they be authorized to change the name of BLACK HILLS WORKSHOP, INC. to BLACK HILLS WORKS, INC. effective July 1, 2012.

I, Peter J. Cappa, Chairman of the Board of BLACK HILLS WORKSHOP INC., incorporated under the laws of the State of South Dakota, hereby certify that the foregoing is a true copy of a resolution duly adopted by the Board of Directors of said corporation at a meeting duly held the 1st day of June 2012 and remains in full force and effect and does not conflict with the by-laws of said corporation.

(Affix Corporate Seal)

Date: 6/1/2012


(Signature)

By: Peter J. Cappa

Its: Chairman of the Board

Internal Revenue Service

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact:

Nancy Young

Telephone Number:

612-725-7715

Refer Reply to:

RM:CS:AU:NY

Date:

December 22, 1978

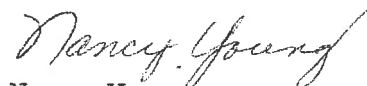
Black Hills Workshop and
Training Center, Inc.
Box 2104
3603 Range Road
Rapid City, SD 57709

• Attn: Dennis E. Popp, Executive Director

Dear Mr. Popp:

This is to advise you, per our phone conversation this morning,
that the correct Employer Identification Number for the Black
Hills Workshop and Training Center, Inc. is 46-0341382.

Very truly yours,



Nancy Young
Tax Examiner

(This letter confirms that the Black Hills Workshop Employer Identification
number is 46-0341382 and NOT 46-0260091)

Internal Revenue Service
Washington, D.C. 20224

Department of the Treasury

Date: DEC 11 1978

Employer Identification Number:

46-0260091

Key District:

St. Paul

Accounting Period Ending:

December 31

Form 990 Required: Yes No

Person to Contact:

Contact Telephone Number:

▷ Black Hills Workshop and Training
Center, Inc.
Box 2104
Rapid Dity, South Dakota 57709

Dear Applicant:

Based on 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.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Generally, 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. If you have paid FICA taxes without filing the waiver, you should contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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 questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service office.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you

(over)

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Black Hills Workshop and Training Center, Inc. are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed 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, when a return is filed late, unless there is reasonable cause for the delay.

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.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Peter K. Bros
Chief, Rulings Section 2
Exempt Organizations Technical Branch