

OGDEN UT 84201-0046

In reply refer to: 0423291513
July 27, 2012 LTR 252C 0
46-0363653 000000 00
00004346
BODC: TE

BLACK HILLS WORKS FOUNDATION INC
PO BOX 2104
RAPID CITY SD 57709-2104



024988

Taxpayer Identification Number: 46-0363653

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



Secretary of State

Jason M. Gant

State Capitol | 500 East Capitol Avenue | Pierre, South Dakota 57501 | sdsos@state.sd.us | sdsos.gov

To: BLACK HILLS WORKSHOP
PO BOX 2104
RAPID CITY SD 57709

From: Secretary of State Jason M. Gant
Corporations Division

Date: June 18, 2012

Re: BLACK HILLS WORKSHOP FOUNDATION, INC. changing its name to BLACK HILLS WORKS FOUNDATION, INC.
Document Filings

The documents submitted on behalf of **BLACK HILLS WORKSHOP FOUNDATION, INC. changing its name to BLACK HILLS WORKS FOUNDATION, INC.** have been received and filed.

Enclosed is the acknowledgement with a receipt for the fee of \$15.00.

Thank you.

Secretary of State Office
500 E Capitol Ave
Pierre, SD 57501
(605)773-4845

AMENDMENT TO ARTICLES OF INCORPORATION DOMESTIC NON-PROFIT CORPORATION

Please Type or Print Clearly in Ink

Please submit one **Original** and one **Photocopy**

FILING FEE: \$15 payable to SECRETARY OF STATE

Filed this 7th day of June, 2012
Joseph R. Lux
SECRETARY OF STATE

RECEIVED
JUN 07 2012
S.D. SEC. OF STATE

Telephone # 605-343-4550
FAX # 605-721-0644

1. The name of the corporation is Black Hills Workshop Foundation, Inc.

Note: This must be the exact corporate name.

2. The Articles of Incorporation have been amended by the members or directors of the corporation in the manner prescribed by SDCL 47-22 on May 31, 2012, 20 .

- Adopted by a meeting of the members of said corporation. A quorum was present at the meeting and the amendment received at least a majority of the votes entitled to be cast by members present or represented by proxy at such meeting.
- Adopted by a consent in writing signed by all members entitled to vote with respect thereto.
- There are no members or no members entitled to vote. The amendment was adopted by the Board of Directors. Such amendment received the vote of a majority of the directors in office.

3. Please state the amendment. Another sheet may be attached if additional space is needed.

We are amending the articles of incorporation to facilitate our name change to:

Black Hills Works Foundation, Inc.

Effective 7/1/2012

To be signed by either the chairman of the board of directors, or by the president or any other officer.

Dated 6-5-12

Joseph R. Lux
(Signature of an authorized officer)
Joseph R. Lux
(Printed Name)

Secretary
(Title)

CORPORATE RESOLUTION

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

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

I, Joseph R Lux, Secretary of BLACK HILLS WORKSHOP FOUNDATION, 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 31st day of May 2012, at which time a quorum was present and voting, and that the same has not been repealed or amended, and remains in full force and effect and does not conflict with the by-laws of said corporation.

(Affix Corporate Seal)

Date: May 31, 2012

Joseph R Lux
(Signature)

By: Joseph R. Lux

Its: Secretary

Internal Revenue Service
District Director

Department of the Treasury

Date: 19 JAN 1983

Employer Identification Number:

Accounting Period Ending: December

Foundation Status Classification: 509(a)(1)

Advance Ruling Period Ends: Dec. 31, 1984

Person to Contact: L. Henderson

Contact Telephone Number: 612-725-5811

CCD 112282 CASE NO 41233707EO
EFN 410032338 EIN 46-0363653
BLACK HILLS WORKSHOP FOUNDATION
PO BOX 2104 3603 RANGE RD
RAPID CITY, SD 57709

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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.

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 described in section 509(a)(1) & 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 as long as you continue to meet the requirements of the applicable support test. If 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, if 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. 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 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.

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

f) 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 call us. You are not liable for the tax 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 about excise, employment, or other Federal taxes, please let us know.

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 required to file Form 990, Return of Organization Exempt from Income Tax, 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.

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,



District Director

*For tax years ending on or after December 31, 1982, the filing requirement is \$25,000.

Internal Revenue Service
District Director

Department of the Treasury

Date: 28 JUN 1985

Our Letter Dated:
Jan. 19, 1983
Person to Contact:
D. Knaf
Contact Telephone Number:
312-886-1278

▷ BLACK HILLS WORKSHOP FOUNDATION
PO BOX 2104 3603 RANGE RD
RAPID CITY, SD 57709

— 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 509(a)(1)*. 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,

J. R. Starnes
District Director