

FOR TAX YEAR 2019

MATTS PLACE FOUNDATION INC

Reliable Accounting LLC

4240 N 16th St

Coeur D Alene, ID 83815

(208)691-6324

Reliable Accounting LLC

4240 N 16th St
Coeur D Alene, ID 83815
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Phone: (208)691-6324 | Fax: (208)501-8292

March 26, 2020

MATTS PLACE FOUNDATION INC
PO BOX 3673
Coeur D Alene, ID 83816

Subject: Preparation of 2019 Tax Returns

MATTS PLACE FOUNDATION INC:

Thank you for choosing Reliable Accounting LLC to assist with the 2019 taxes for MATTS PLACE FOUNDATION INC. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2019 federal and state income tax returns for MATTS PLACE FOUNDATION INC. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of MATTS PLACE FOUNDATION INC, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2019 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (208)691-6324.

Sincerely,

William Dodd, EA
Reliable Accounting LLC

Accepted By:

Officer

Date

Reliable Accounting LLC

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Coeur D Alene, ID 83815
firetaxpro@yahoo.com
Phone: (208)691-6324 | Fax: (208)501-8292

March 26, 2020

MATTS PLACE FOUNDATION INC
PO BOX 3673
Coeur D Alene, ID 83816

MATTS PLACE FOUNDATION INC:

Enclosed is the 2019 federal return for a tax-exempt organization, prepared for MATTS PLACE FOUNDATION INC from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (208)691-6324.

Sincerely,

William Dodd, EA
Reliable Accounting LLC

Reliable Accounting LLC

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March 26, 2020

MATTS PLACE FOUNDATION INC
PO BOX 3673
Coeur D Alene, ID 83816

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (208)691-6324.

Sincerely,

William Dodd, EA
Reliable Accounting LLC

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

2019

Department of the Treasury
Internal Revenue Service

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to www.irs.gov/Form990PF for instructions and the latest information.**

Open to Public Inspection

For calendar year 2019 or tax year beginning , 2019, **and ending** , 20

Name of foundation MATTS PLACE FOUNDATION INC		A Employer identification number 47-3442301
Number and street (or P.O. box number if mail is not delivered to street address) PO BOX 3673	Room/suite	B Telephone number (see instructions) (208)964-2104
City or town, state or province, country, and ZIP or foreign postal code Coeur D Alene, ID 83816		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here . . . <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 300,000	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . <input type="checkbox"/>		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	30,238			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	41			
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances	75			
b Less: Cost of goods sold	0				
c Gross profit or (loss) (attach schedule) STM102	75		75		
11 Other income (attach schedule) STM106	86,957		86,957		
12 Total. Add lines 1 through 11	117,311	0	87,032		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion STM126	950			
	20 Occupancy				
	21 Travel, conferences, and meetings	918			
	22 Printing and publications	532			
	23 Other expenses (attach schedule) STM103	38,028		17,279	
	24 Total operating and administrative expenses. Add lines 13 through 23	40,428	0	17,279	0
	25 Contributions, gifts, grants paid	63,031			63,031
26 Total expenses and disbursements. Add lines 24 and 25	103,459	0	17,279	63,031	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	13,852				
b Net investment income (if negative, enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			69,753		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash - non-interest-bearing	55,697	65,705	
	2	Savings and temporary cash investments			
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use	1,874	6,669	
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)			
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment: basis	65,486		
	Less: accumulated depreciation (attach schedule)	2,335			
12	Investments - mortgage loans				
13	Investments - other (attach schedule)				
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	121,672	135,525	300,000	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input checked="" type="checkbox"/>				
	24	Net assets without donor restrictions	121,672	135,525	
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input type="checkbox"/>				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
29	Total net assets or fund balances (see instructions)	121,672	135,525		
30	Total liabilities and net assets/fund balances (see instructions)	121,672	135,525		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	121,672
2	Enter amount from Part I, line 27a	2	13,852
3	Other increases not included in line 2 (itemize) ▶ STM115	3	1
4	Add lines 1, 2, and 3	4	135,525
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	135,525

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a N/A				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		{ }		3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	60,289	32,635	1.847372
2017		60,993	0.0
2016			
2015			
2014			
2 Total of line 1, column (d)			1.847372
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years			0.461843
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			70,744
5 Multiply line 4 by line 3			32,673
6 Enter 1% of net investment income (1% of Part I, line 27b)			
7 Add lines 5 and 6			32,673
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			63,031

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)			
1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	0
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0
3	Add lines 1 and 2	3	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	0
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		x
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		x
c	Did the foundation file Form 1120-POL for this year?	1c		x
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		x
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		x
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		x
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .	5		x
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	x	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	7	x	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions ID			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	8b		x
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See instructions for Part XIV)? If "Yes," complete Part XIV	9		x
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		x

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-16 containing questions about controlled entities, distributions, public inspection requirements, website address, books in care, and foreign interest.

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Table with 3 columns: Question, Yes, No. Rows 1a-4b containing questions about disqualifying acts, taxes on failure to distribute income, and business enterprise interest.

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year, did the foundation pay or incur any amount to:		Yes	No
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3)	Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions		5b	
	Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/>		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See 990_OFOV MATTHEW WILD 2678 W SORBONNE, ID 83815	PRESIDENT 15.00	0	0	0
BRENDA BOOKHOLTZ 806 E COEUR DALENE AVE, ID 83814	TREASURER 10.00	0	0	0
MELISSA PRIANO 7495 N BARBIE ST, ID 83815	SECRETARY 2.00	0	0	0
THERESA WHITLOCK-WILD 2678 W SORBONNE, ID 83815	VICE PRESIDENT 25.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 **0**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	0
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 CONSTRUCTION OF A HOME FOR ALS PATIENTS	0
2	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	71,821
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	71,821
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	71,821
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,077
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	70,744
6	Minimum investment return. Enter 5% of line 5	6	3,537

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	3,537
2a	Tax on investment income for 2019 from Part VI, line 5	2a	
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,537
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	3,537
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	3,537

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	63,031
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	63,031
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	63,031

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1	Distributable amount for 2019 from Part XI, line 7				3,537
2	Undistributed income, if any, as of the end of 2019:				
a	Enter amount for 2018 only			1,632	
b	Total for prior years: _____, _____, _____				
3	Excess distributions carryover, if any, to 2019:				
a	From 2014				
b	From 2015		4,405		
c	From 2016		36,942		
d	From 2017		105,780		
e	From 2018		55,607		
f	Total of lines 3a through e	202,734			
4	Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ <u>63,031</u>				
a	Applied to 2018, but not more than line 2a			1,632	
b	Applied to undistributed income of prior years (Election required - see instructions)				
c	Treated as distributions out of corpus (Election required - see instructions)				
d	Applied to 2019 distributable amount				3,537
e	Remaining amount distributed out of corpus	57,862			
5	Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	Enter the net total of each column as indicated below:				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	260,596			
b	Prior years' undistributed income. Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b. Taxable amount - see instructions				
e	Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instructions				
f	Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8	Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)				
9	Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	260,596			
10	Analysis of line 9:				
a	Excess from 2015		4,405		
b	Excess from 2016		36,942		
c	Excess from 2017		105,780		
d	Excess from 2018		55,607		
e	Excess from 2019		57,862		

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with 5 columns: (a) 2019, (b) 2018, (c) 2017, (d) 2016, (e) Total. Rows include 2a-e: Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed; 85% of line 2a; Qualifying distributions from Part XII, line 4 for each year listed; Amounts included in line 2c not used directly for active conduct of exempt activities; Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.

3 Complete 3a, b, or c for the alternative test relied upon:

Table with 5 columns: (a) 2019, (b) 2018, (c) 2017, (d) 2016, (e) Total. Rows include 3a-c: "Assets" alternative test - enter: (1) Value of all assets; (2) Value of assets qualifying under section 4942(j)(3)(B)(i); "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed; "Support" alternative test - enter: (1) Total support other than gross investment income; (2) Support from general public and 5 or more exempt organizations; (3) Largest amount of support from an exempt organization; (4) Gross investment income.

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see instructions.)

1 Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NA b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NA 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here [] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

990APP

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
DENNIS ZIEGLER 2314 TIMBERCREST CT Post Falls, ID 83854			DISABILITY ACCOMODATIONS	7,710
SCOTT WEYRAUCH 12312 N WEST NEWMAN LAKE DR Newman Lake, WA 99025			DISABILITY ACCOMODATIONS	9,605
JOAN LESTER 3922 HIGHWAY 83 148 GREAT 8 WAY Seeley Lake, MT 59868			DISABILITY ACCOMODATIONS	7,500
ROBERT GEDDES 61 WINCHESTER RD PO BOX 210 Heron, MT 59844			DISABILITY ACCOMODATIONS	7,500
DEBBIE ARNOLD 3307 DELICIOUS DRIVE UNIT B Clifton, CO 81520			DISABILITY ACCOMODATIONS	7,000
TAMARA CHIESA 19138 E CANE CIRCLE Greenacres, WA 99016			DISABILITY ACCOMODATIONS	4,716
MORGAN NOESEN 421 4 14TH AVE Post Falls, ID 83854			DISABILITY ACCOMODATIONS	9,000
TAL NEWBERRY 635 LONGFORD DR Meridian, ID 83646			DISABILITY ACCOMODATIONS	10,000
Total				3a 63,031
b <i>Approved for future payment</i>				
Total				3b

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

Table with columns: Question (1, a, b, c, d), Yes, No. Row 1a(1) Cash: X. Row 1a(2) Other assets: X. Row 1b(1) Sales of assets: X. Row 1b(2) Purchases of assets: X. Row 1b(3) Rental of facilities: X. Row 1b(4) Reimbursement arrangements: X. Row 1b(5) Loans or loan guarantees: X. Row 1b(6) Performance of services: X. Row 1c Sharing of facilities: X.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Contains a large diagonal watermark 'Client Copy'.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No [X] No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature: BRENDA BOOKHOLTZ, Date, Title: TREASURER. May the IRS discuss this return with the preparer shown below? [X] Yes [] No

Paid Preparer Use Only Print/Type preparer's name: William Dodd, EA; Preparer's signature: William Dodd, EA; Date: 03-26-2020; Check [X] if self-employed; PTIN: XXXXXXXXX; Firm's name: Reliable Accounting LLC; Firm's address: 4240 N 16th St Coeur D Alene ID 83815; Firm's EIN: ; Phone no.: 208-691-6324

List of Officers, Directors, Trustees, and Key Employees

1 List all officers, directors, trustees, and key employees for the year even if they were not compensated.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BARBARA SMALLEY DIRECTOR	2.00	0	0	0
403 BUTTERCUP LANE, ID 83815				
CHAD GARDNER DIRECTOR	2.00	0	0	0
4119 HUNTERCREST DR, ID 83815				
KRISTI MESSINGER DIRECTOR	2.00	0	0	0
1124 HASTINGS, Coeur D Alene, ID 83814				
BRYAN RASUMSEN DIRECTOR	2.00	0	0	0
1018 E MCFARLAND AVE, ID 83815				
PAT TEBO DIRECTOR	2.00	0	0	0
9895 N COUNTRY CLUB LANE, Hayden, ID 83835				
RAEANNE CAPAUL DIRECTOR	2.00	0	0	0
204 BRUCE DRIVE, Coeur D Alene, ID 83814				
ANDY BARRETT DIRECTOR	2.00	0	0	0
802 S TAYLOR STREET, ID 83815				
ARDYCE PLUMBLEE DIRECTOR	2.00	0	0	0
615 E RANDLE AVE, Coeur D Alene, ID 83814				
CASEY MASLONKA DIRECTOR	2.00	0	0	0
10 OLD MARSH CT, Henderson, NV 89052				

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Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return MATTS PLACE FOUNDATION INC	Business or activity to which this form relates FORM 990PF - 1	Identifying number 47-3442301
--	--	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	950
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	950
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

**IRS e-file Signature Authorization
for an Exempt Organization**

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning _____, and ending _____

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2019

Name of exempt organization

MATTS PLACE FOUNDATION INC

Employer identification number

47-3442301

Name and title of officer

BRENDA BOOKHOLTZ, TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

- 1a** Form 990 check here ▶ **b Total revenue**, if any (Form 990, Part VIII, column (A), line 12) **1b** _____
- 2a** Form 990-EZ check here ▶ **b Total revenue**, if any (Form 990-EZ, line 9) **2b** _____
- 3a** Form 1120-POL check here ▶ **b Total tax** (Form 1120-POL, line 22) **3b** _____
- 4a** Form 990-PF check here ▶ **b Tax based on investment income** (Form 990-PF, Part VI, line 5) **4b** _____
- 5a** Form 8868 check here ▶ **b Balance Due** (Form 8868, line 3c) **5b** _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Reliable Accounting LLC to enter my PIN 42301 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ **03-26-2020**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

XXXXXX 44444
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **William Dodd, EA**

Date ▶ **03-26-2020**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Tax ID Number

MATTS PLACE FOUNDATION INC

47-3442301

Form 990PF - Part I - Line 10
Sales of Inventory Schedule

Statement #102

Category	Gross Sales	COGS	Net
MERCHANDISE SALES	<u>75</u>	<u>0</u>	<u>75</u>
Total	<u><u>75</u></u>	<u><u>0</u></u>	<u><u>75</u></u>

Form 990PF - Part III - Line 3
Other Increases Schedule

PG01
Statement #115

ROUNDING	<u>1</u>
Total	<u><u>1</u></u>

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Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Tax ID Number

MATTS PLACE FOUNDATION INC

47-3442301

Form 990PF - Part I - Line 23 - Other Expenses Schedule

Statement #103~

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
GOLF TOURNEY EXPS	13,087	0	13,087	0
HARVEST STOMP EXPS	0	0	0	0
PUB CRAWL EXPS	4,192	0	4,192	0
ADVERTISING	1,859	0	0	0
DUES AND SUBSCRIPTIONS	0	0	0	0
INFORMATION TECHNOLOGY	1,929	0	0	0
INSURANCE	1,221	0	0	0
MISC MERCHANDISE	0	0	0	0
OFFICE EXPENSE	820	0	0	0
POSTAGE	344	0	0	0
CONTRACT SERVICES	7,850	0	0	0
BANK FEES	1,174	0	0	0
CONSTRUCTION AND REPAIRS	93	0	0	0
HOA DUES	900	0	0	0
PROPERTY TAXES	94	0	0	0
UTILITIES	3,918	0	0	0
CDA HOUSE OTHER	0	0	0	0
INSURANCE	20	0	0	0
SPOKANE HOUSE	527	0	0	0
Totals	<u>38,028</u>	<u>0</u>	<u>17,279</u>	<u>0</u>

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Tax ID Number

MATTS PLACE FOUNDATION INC

47-3442301

Form 990PF - Part I - Line 11 - Other Income Schedule

Statement #106~

Description	Revenue and expenses	Net investment	Adjusted net income
GOLF TOURNEY	49,193	0	49,193
HARVEST STOMP	0	0	0
PUB CRAWL	<u>37,764</u>	<u>0</u>	<u>37,764</u>
Totals	<u><u>86,957</u></u>	<u><u>0</u></u>	<u><u>86,957</u></u>

Form 990PF - Part II - Line 11 - Investments: Land Schedule

PG01
Statement #117~

Description	Cost or other basis	Accumulated depreciation	End of year book value	FMV
CDA HOUSE	<u>65,486</u>	<u>2,335</u>	<u>63,151</u>	<u>300,000</u>
Total	<u><u>65,486</u></u>	<u><u>2,335</u></u>	<u><u>63,151</u></u>	<u><u>300,000</u></u>

Federal Supporting Statements

2019 PG01

Name(s) as shown on return

Tax ID Number

MATTS PLACE FOUNDATION INC

47-3442301

Form 990PF - Part I - Line 19 - Depreciation Schedule

Statement #126

Description	Date Acquired	Cost or Other basis	Prior year Depreciation	Computation Method	Rate	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
HOME	07-15-2017	26,115	1,385	ADS	3.636	27.5	950	0	0
Totals		<u>26,115</u>	<u>1,385</u>				<u>950</u>	<u> </u>	<u> </u>

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Federal Supporting Statements

2019 PG01

Name(s) as shown on return

MATTS PLACE FOUNDATION INC

Your Social Security Number

47-3442301

Form 990PF - Part XV - Line 2
Application Submission Information

Grant Program

GRANTS

Applicant Name

MARK WILD

Address

915 WALLACE

Coeur D Alene, ID 83814

Telephone

208-964-2104

Email Address

MARK@MATTSPLACEFOUNDATION.COM

Form & Content

CALL FOR DETAILS.

Submission Deadline

NONE

Restrictions on Award

RESTRICTED TO FAMILIES AFFECTED BY ALS.

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* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

2019

990 PF

PAGE 1

For your records only

Name(s) as shown on return

Social security number/EIN

MATTS PLACE FOUNDATION INC

47-3442301

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	HOME	07152017	26,115		100.00			26,115	27.5	SL MM	3.636	1,385	950	2,335	950
1	LAND	07152017	39,371		100.00				0	NDA					
Totals			65,486					26,115				1,385	950	2,335	950

Land Amount 39,371
Net Depreciable Cost 26,115

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

950 ST ADJ: