

**IDAHO COMMUNITY FOUNDATION, INC.
PUBLIC DISCLOSURE POLICY**

It is the intent of Idaho Community Foundation, Inc. to be accountable to our community with regular dissemination of information about activities and current financial information. It is our intent to comply with the Internal Revenue Code and its regulations with respect to public inspection of the Foundation's IRS Form 990, Form 990-T (if applicable), Form 1023, and the IRS Determination Letter.

The Foundation keeps a copy of the three most recently filed Form 990 which is marked "For Public Inspection" (this does not include support schedules with contributor's names) and is kept in a bookcase in the Accounting Department.

The Foundation keeps copies of the IRS Determination Letter and related Form 1023 in a file drawer in the Accounting Department.

If a request for such documents is made in person, those documents will be provided for inspection (and copying, subject to reasonable copy charges) on the same day, if possible. If a request is made in writing, copies will be provided within 5 working days.

Any questions concerning such documents or requests for documents should be addressed by the Executive Director or the Controller.

This Public Disclosure Policy is effective the 17th day of February, 2011 and is intended to replace all prior versions.