

**Short Form
Return of Organization Exempt From Income Tax**

2008

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

Department of the Treasury
Internal Revenue Service

**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning , 2008, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions.	C IDAHO RIVERS UNITED INC P.O. BOX 633 BOISE, ID 83701	D Employer identification number 82-0439916
			E Telephone number 208-343-7481
			F Group Exemption Number
			G Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

I Website: ▶ IDAHORIVERS.ORG

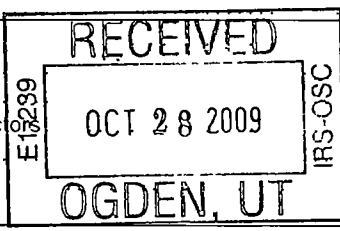
J Organization type (check only one) — 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 ▶ \$ 452,963.
instead of Form 990-EZ

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	393,616.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	7,872.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	46,558.
b Less direct expenses other than fundraising expenses	6b	20,510.	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	26,048.	
7a Gross sales of inventory, less returns and allowances	7a	174.	
b Less cost of goods sold	7b	512.	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-338.	
8 Other revenue (describe ▶ See Statement 1)	8	4,743.	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	431,941.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	283,210.
	13 Professional fees and other payments to independent contractors	13	8,465.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	23,251.
	16 Other expenses (describe ▶ See Statement 2)	16	167,254.
17 Total expenses (add lines 10 through 16)	17	482,180.	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-50,239.	
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	308,420.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year (Combine lines 18 through 20)	21	258,181.



Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	262,774.	22 229,187.
23 Land and buildings		23
24 Other assets (describe ▶ See Statement 3)	75,225.	24 47,924.
25 Total assets	337,999.	25 277,111.
26 Total liabilities (describe ▶ See Statement 4)	29,579.	26 18,930.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	308,420.	27 258,181.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

SCANNED NOV 1 2 2009

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Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	▶ 37a	0.
37b	b Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	501(c)(7) organizations Enter		
39a	a Initiation fees and capital contributions included on line 9	39a	N/A
39b	b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0., section 4912 ▶ 0., section 4955 ▶ 0.		
40b	b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶	0.
40d	d Enter amount of tax on line 40c reimbursed by the organization	▶	0.
40e	e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41	List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The books are in care of ▶ BILL SEDIVY Telephone no. ▶ (208) 343-7481
 Located at ▶ PO BOX 633, BOISE, IDAHO ZIP + 4 ▶ 83701

		Yes	No
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶ _____		X
42c	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ▶ _____		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ N/A
 ▶ **43** | N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 8

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
49b If 'Yes,' was the related organization(s) a section 527 organization?		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors receiving over \$100,000		

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 officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Bill Sedivy Date: 10/22/09
 Type or print name and title: Bill Sedivy, Executive Director

Paid Preparer's Use Only

Preparer's signature: Scott E. Hunsaker, CPA Date: 10/19/09 Check if self employed: Preparer's Identifying Number (See instructions): N/A
 Firm's name (or yours if self-employed), address, and ZIP + 4: HCM Holmstead pllc.
401 GOODING ST N STE 203
Twin Falls, ID 83301-6177 EIN: N/A Phone no: (208) 734-2077

May the IRS discuss this return with the preparer shown above? See instructions.

Yes No

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	407,055.	427,735.				834,790.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-3	407,055.	427,735.	0.	0.	0.	834,790.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						834,790.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	407,055.	427,735.	0.	0.	0.	834,790.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	585.	634.				1,219.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV	50,831.	48,195.				99,026.
11 Total support. Add lines 7 through 10						935,035.
12 Gross receipts from related activities, etc. (see instructions)					12	0.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%

16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33-1/3 support test – 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

17a 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.

b 10%-facts-and-circumstances test – 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (add lns 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33-1/3 support tests – 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33-1/3 support tests – 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Client 5798

IDAHO RIVERS UNITED INC

82-0439916

10/19/09

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Part II, Line 10 - Other Income

Nature and Source	2008	2007	2006	2005	2004
EVENT INCOME				32,841.	36,134.
MERCHANDISE INCOME				-172.	1,927.
ADMINISTRATIVE INCOME				10,716.	12,770.
MISC. OTHER INCOME				4,810.	
Total	\$ 0.	\$ 0.	\$ 0.	\$ 48,195.	\$ 50,831.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
	PUBLIC EDUCATI (event type)	(event type)	(total number)	(Add col (a) through col (c))
1	Gross receipts	46,558.		46,558.
2	Less: Charitable contributions			
3	Gross revenue (line 1 minus line 2)	46,558.		46,558.
DIRECT EXPENSES	4	Cash prizes		
	5	Non-cash prizes		
	6	Rent/facility costs		
	7	Other direct expenses	20,510.	20,510.
	8	Direct expense summary Add lines 4- through 7 in column (d)		
9	Net income summary Combine lines 3 and 8 in column (d)			26,048.

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(Add col (a) through col (c))			
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d)			
8	Net gaming income summary Combine lines 1 and 7 in column (d)			

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities _____ a Is the organization licensed to operate gaming activities in each of these states? b If 'No,' Explain. -----	9 a	
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If 'Yes,' Explain. -----	10 a	
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in:

a The organization's facility

13a	%
------------	---

b An outside facility

13b	%
------------	---

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

15a

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If 'Yes,' enter name and address:

Name ▶ _____

Address: ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Client 5798

IDAHO RIVERS UNITED INC

82-0439916

10/19/09

01 09PM

Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue

MISC OTHER INCOME

	\$	4,743.
Total	\$	<u>4,743.</u>

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion
 BANK FEES
 COMPUTER SERVICES
 Conferences, Conventions, and Meetings
 CONTRIBUTION EXPENSE
 Depreciation
 DUES & SUBSCRIPTIONS
 INSURANCE
 Interest
 LOBBYING EXPENSE
 Office Expenses
 OTHER TAXES
 PROFESSIONAL DEVELOPMENT
 RENT EXPENSE
 SALES TAX
 SUBCONTRACTORS
 TELEPHONE
 Travel

	\$	34,340.
		3,049.
		851.
		245.
		500.
		2,312.
		761.
		1,823.
		530.
		20.
		10,398.
		148.
		454.
		37,915.
		10.
		51,857.
		6,495.
		15,546.
Total	\$	<u>167,254.</u>

Statement 3
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 65,640.	\$ 40,124.
Inventories	973.	461.
Machinery and Equipment	7,445.	6,172.
Prepaid Expenses and Deferred Charges	1,167.	1,167.
Total	<u>\$ 75,225.</u>	<u>\$ 47,924.</u>

Statement 4
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 18,891.	\$ 18,059.
PAY - LINE OF CREDIT	10,688.	871.
Total	<u>\$ 29,579.</u>	<u>\$ 18,930.</u>

Client 5798

IDAHO RIVERS UNITED INC

82-0439916

10/19/09

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**Statement 5
Form 990-EZ, Part III
Organization's Primary Exempt Purpose**

IDAHO RIVERS UNITED IS A NONPROFIT CORPORATION ORGANIZED TO PROTECT, RESTORE, AND ENHANCE IDAHO'S RIVERS AND THE COMMUNITITES THAT DEPEND ON THEM.

**Statement 6
Form 990-EZ, Part III, Line 31
Statement of Program Service Accomplishments**

Description	0. Grants	Program Service Expenses
DAMS & ENERGY-THE ORGANIZATION ADVOCATES FOR IMPROVEMENTS IN MANAGING GOVERNEMENT AND PRIVATELY OWNED DAMS IN ORDER TO IMPROVE WATER QUALITY, FISH AND WILDLIFE HABITAT, AND RECREATIONAL OPPORTUNITIES.		
Includes Foreign Grants: No		
Total	\$ 0.	\$ 0.

**Statement 7
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees**

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
ANDY MUNTER KETCHUM, ID 83340	President 0	\$ 0.	\$ 0.	\$ 0.
TOM STUART Boise, ID 83712	PAST PRESIDENT 0	0.	0.	0.
RICK EICHSTAEDT SPOKANE, WA	Vice President 0	0.	0.	0.
CATHY NUXOLL BOISE, ID	Treasurer 0	0.	0.	0.
JON OCHI IDAHO FALLS, ID 83402	Secretary 0	0.	0.	0.
KEITH STONEBRAKER Juliaetta, ID 83535	Director 0	0.	0.	0.

Client 5798

IDAHO RIVERS UNITED INC

82-0439916

10/19/09

01 09PM

Statement 7 (continued)
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
TOM KOVALICKY GRANGEVILLE, ID 83530	Director 0	\$ 0.	\$ 0.	\$ 0.
PETER GRUBB COEUR D' ALENE, ID	Director 0	0.	0.	0.
JOHN HEIMER BOISE, ID	Director 0	0.	0.	0.
BUCK DREW DDS KETCHUM, ID 83340	Director 0	0.	0.	0.
AL ESPINOSA MOSCOW, ID 83843	Director 0	0.	0.	0.
JACKIE NEFZGER BOISE, ID	Director 0	0.	0.	0.
LuVerne Grussing Juliaetta, ID 83535	Director 0	0.	0.	0.
Jonathan Long Rexburg, ID 83440	Director 0	0.	0.	0.
	Total	\$ 0.	\$ 0.	\$ 0.

Statement 8
Form 990-EZ, Part VI
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No

Form **8868**

(Rev April 2008)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only []

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print <small>File by the due date for filing your return. See instructions</small>	Name of Exempt Organization IDAHO RIVERS UNITED INC	Employer identification number 82-0439916
	Number, street, and room or suite number. If a P.O. box, see instructions P.O. BOX 633	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BOISE, ID 83701	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ BILL SEDIVY -----

Telephone No ▶ (208) 343-7481 ----- FAX No. ▶ -----

• If the organization does not have an office or place of business in the United States, check this box []

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . If it is for part of the group, check this box. and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 09, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ▶ calendar year 20 08 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b \$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev 4-2008)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box.
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization IDAHO RIVERS UNITED INC	Employer identification number 82-0439916
	Number, street, and room or suite number. If a P.O. box, see instructions. P.O. BOX 633	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOISE, ID 83701	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|---|--|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of **BILL SEDIVY**
Telephone No **(208) 343-7481** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . _____ . If this is for the whole group, check this box. . If it is for part of the group, check this box. and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until 11/15, 2009.
- For calendar year 2008, or other tax year beginning _____, 20____, and ending _____, 20____.
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension. Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs.	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature *Julie Mahler* Title *CPA* Date *8/12/09*

HCM Holmstead pllc.
 401 GOODING ST N STE 203
 Twin Falls, ID 83301-6177