

Form 990

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Open to Public Inspection

Information about Form 990 and its instructions is at www.irs.gov/form990

Part I Summary
A For the 2013 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: MONTANA NONPROFIT ASSOCIATION
D Employer identification number: 73-1654969
E Telephone number: 406-449-3717
G Gross receipts \$: 634,416
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.MTNONPROFIT.ORG
K Form of organization: Corporation
L Year of formation: 2001
M State of legal domicile: MT

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

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.

Signature of officer: ELI ZABETH MOORE, EXECUTIVE DIRECTOR
Preparer: NATHAN D. MCCARTHY, CPA
Firm: GALUSHA, HIGGINS & GALUSHA, P. C.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE MONTANA NONPROFIT ASSOCIATION (MNA) IS BASED ON A BELIEF THAT A STRONG AND VIBRANT NONPROFIT SECTOR IS ESSENTIAL TO MONTANA'S VITALITY AND LIVABILITY, MNA'S MISSION IS TO PROVIDE LEADERSHIP TO MONTANA'S NONPROFIT SECTOR, AND PARTNER WITH CHARITABLE NONPROFITS TO CREATE A

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 314,106. including grants of \$ ) (Revenue \$ 149,919.) PROFESSIONAL AND ORGANIZATIONAL DEVELOPMENT (POD): IN 2013, 1126 NONPROFIT LEADERS FROM ACROSS MONTANA PARTICIPATED IN ONE OF MNA'S 32 TRAINING EVENTS AND THE ANNUAL CONFERENCE. MNA LED THE IMPLEMENTATION OF MONTANA'S FIRST NONPROFIT LEADERSHIP DEVELOPMENT COHORT PROGRAM AND SERVED ONE OF THE MOST RURAL AREAS OF MONTANA BY OFFERING A FIVE-PART NONPROFIT MANAGEMENT SERIES IN EASTERN MONTANA. MNA'S PRINCIPLES AND PRACTICES FOR NONPROFIT EXCELLENCE SERVE AS THE FOUNDATION FOR OUR POD PROGRAM WHICH IS SUPPORTED BY A BROAD ARRAY OF IMPLEMENTATION RESOURCES INCLUDING SELF-HELP TOOLS, ONE-ON-ONE TECHNICAL ASSISTANCE, TRAINING AND EDUCATIONAL OPPORTUNITIES, CONFERENCES AND MORE.

4b (Code: ) (Expenses \$ 117,883. including grants of \$ ) (Revenue \$ 119,852.) MEMBERSHIP/COMMUNICATIONS: THROUGH ITS 630 NONPROFIT MEMBERS, MNA BRINGS VISIBILITY, VOICE AND COHESIVENESS TO MONTANA'S NONPROFIT SECTOR. ON BEHALF OF ITS MEMBERS, MNA DEEPENS THE GENERAL PUBLIC'S AWARENESS AND UNDERSTANDING OF NONPROFITS IN MONTANA THROUGH PUBLISHED RESEARCH; IN 2013 MNA PUBLISHED THE MONTANA NONPROFIT SECTOR REPORT DETAILING THE ECONOMIC IMPACT OF CHARITABLE NONPROFITS. MNA'S E-NEWSLETTER IS DISTRIBUTED TO ALMOST 4000 NONPROFIT CONTACTS, ENSURING THAT THAT TIMELY AND USEFUL NONPROFIT INFORMATION IS DISSEMINATED ACROSS THE MNA NETWORK. MNA INFORMS AND ENGAGES NONPROFITS IN ADVOCACY ON BROAD, SECTOR-WIDE ISSUES THAT IMPACT THEM.

4c (Code: ) (Expenses \$ 46,192. including grants of \$ ) (Revenue \$ 79,074.) GROUP BUYING PRODUCTS AND SERVICES: IN 2013 MNA MEMBERS SAVED MORE THAN \$800,000 ON ADMINISTRATIVE COSTS THROUGH FIFTEEN DIFFERENT GROUP BUYING PRODUCTS AND SERVICES. NEGOTIATES AND SECURES AFFORDABLE PRODUCTS AND SERVICES SO THAT MNA MEMBERS CAN DIRECT MORE RESOURCES TOWARDS MISSION RELATED WORK. MNA'S GROUP BUYING PROGRAMS INCLUDE HEALTH INSURANCE, DIRECTORS AND OFFICERS INSURANCE, PROPERTY AND CASUALTY INSURANCE, TELECONFERENCING, OFFICE SUPPLIES, JOB POSTINGS, BACKGROUND CHECKS AND MORE.

4d Other program services (Describe in Schedule O.) (Expenses \$ 27,281. including grants of \$ ) (Revenue \$ 1,687.)

4e Total program service expenses | 505,462.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and organizational structure.

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O reference

Main table with columns for question numbers (1a-14b), Yes/No responses, and numerical inputs. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4947(a)(1), and Form 720.



Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family/business relationships, management delegation, significant changes, asset diversion, members/stockholders, and meeting documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest policy, whistleblower policy, document retention, and compensation review.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed J NONE
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: | ELI ZABETH MOORE, EXECUTIVE DIRECTOR - 406-449-3717 432 N. LAST CHANCE GULCH, SUITE E, HELENA, MT 59601

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

¥ List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

¥ List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

¥ List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

¥ List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

¥ List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RUSS CARGO CHAIR	2.00	X		X				0.	0.	0.
(2) ANDREA DAVIS VICE CHAIR	2.00	X		X				0.	0.	0.
(3) MARY PETERSON SECRETARY	2.00	X		X				0.	0.	0.
(4) JIM LAWRENCE TREASURER	2.00	X		X				0.	0.	0.
(5) JONO MCKINNEY IMMEDIATE PAST CHAIR	2.00	X		X				0.	0.	0.
(6) KELLY BRUGGEMAN DIRECTOR	2.00	X						0.	0.	0.
(7) CAROL CONDON DIRECTOR	2.00	X						0.	0.	0.
(8) DEE INCORONATE DIRECTOR	2.00	X						0.	0.	0.
(9) BRODIE MOLL DIRECTOR	2.00	X						0.	0.	0.
(10) AIDAN MYHRE DIRECTOR	2.00	X						0.	0.	0.
(11) C. B. PEARSON DIRECTOR	2.00	X						0.	0.	0.
(12) DEEANN RICHARDSON DIRECTOR	2.00	X						0.	0.	0.
(13) PAUL TUSS DIRECTOR	2.00	X						0.	0.	0.
(14) DAWN WRIGG DIRECTOR	2.00	X						0.	0.	0.
(15) ELIZABETH MOORE EXECUTIVE DIRECTOR	40.00			X				66,111.	0.	6,215.





**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns ~ ~ ~ ~ ~					
	b	Membership dues ~ ~ ~ ~ ~					
	c	Fundraising events ~ ~ ~ ~ ~					
	d	Related organizations ~ ~ ~ ~ ~					
	e	Government grants (contributions)					
	f	All other contributions, gifts, grants, and similar amounts not included above ~ ~	283,377.				
	g	Noncash contributions included in lines 1a-1f: \$	7,500.				
	h	<b>Total.</b> Add lines 1a-1f	283,377.				
Program Service Revenue	2 a	MEMBERSHIP DUES	611430	122,427.	122,427.		
	b	DISCOUNT PRODUCT FEES	611430	85,566.	85,566.		
	c	TRAINING & CONF REGIST	611430	84,039.	84,039.		
	d	ANNUAL CONFERENCE SPON	611430	58,500.	58,500.		
	e						
	f	All other program service revenue ~ ~ ~ ~ ~					
	g	<b>Total.</b> Add lines 2a-2f		350,532.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ~ ~ ~ ~ ~		507.		507.
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents ~ ~ ~ ~ ~	(i) Real	(ii) Personal			
		b	Less: rental expenses ~ ~ ~				
		c	Rental income or (loss) ~ ~				
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less: cost or other basis and sales expenses ~ ~ ~				
		c	Gain or (loss) ~ ~ ~ ~ ~				
		d	Net gain or (loss)				
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 ~ ~ ~ ~ ~					
		b	Less: direct expenses ~ ~ ~ ~ ~				
		c	Net income or (loss) from fundraising events				
9 a		Gross income from gaming activities. See Part IV, line 19 ~ ~ ~ ~ ~					
	b	Less: direct expenses ~ ~ ~ ~ ~					
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances ~ ~ ~ ~ ~						
	b	Less: cost of goods sold ~ ~ ~ ~ ~					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11 a							
	b						
	c						
	d	All other revenue ~ ~ ~ ~ ~					
	e	<b>Total.</b> Add lines 11a-11d					
12	<b>Total revenue.</b> See instructions		634,416.	350,532.	0.	507.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 ~ ~ ~				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 ~				
4 Benefits paid to or for members ~ ~ ~ ~ ~				
5 Compensation of current officers, directors, trustees, and key employees ~ ~ ~ ~ ~	66,111.	56,549.	4,394.	5,168.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) ~ ~ ~				
7 Other salaries and wages ~ ~ ~ ~ ~	190,934.	163,317.	12,691.	14,926.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,463.	8,094.	629.	740.
9 Other employee benefits ~ ~ ~ ~ ~	27,775.	23,758.	1,846.	2,171.
10 Payroll taxes ~ ~ ~ ~ ~	18,624.	15,930.	1,238.	1,456.
11 Fees for services (non-employees):				
a Management ~ ~ ~ ~ ~				
b Legal ~ ~ ~ ~ ~				
c Accounting ~ ~ ~ ~ ~	14,058.	12,679.	605.	774.
d Lobbying ~ ~ ~ ~ ~				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees ~ ~ ~ ~ ~				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion ~ ~ ~ ~ ~	34,249.	32,238.	1,112.	899.
13 Office expenses ~ ~ ~ ~ ~				
14 Information technology ~ ~ ~ ~ ~				
15 Royalties ~ ~ ~ ~ ~				
16 Occupancy ~ ~ ~ ~ ~	24,708.	21,380.	1,640.	1,688.
17 Travel ~ ~ ~ ~ ~	25,869.	24,426.	963.	480.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings ~ ~	4,624.	6,901.	385.	-2,662.
20 Interest ~ ~ ~ ~ ~				
21 Payments to affiliates ~ ~ ~ ~ ~				
22 Depreciation, depletion, and amortization ~ ~	4,219.	3,521.	319.	379.
23 Insurance ~ ~ ~ ~ ~	1,536.	1,135.	346.	55.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) ~ ~				
a <b>CONTRACTED SERVICES</b>	107,079.	103,537.	3,120.	422.
b <b>PROPERTY &amp; EQUIPMENT</b>	22,978.	20,177.	1,274.	1,527.
c <b>MISCELLANEOUS EXPENSE</b>	14,764.	11,820.	139.	2,805.
d _____				
e All other expenses _____				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	566,991.	505,462.	30,701.	30,828.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing ~ ~ ~ ~ ~	210,108.	1	92,944.
	2	Savings and temporary cash investments ~ ~ ~ ~ ~	5,787.	2	5,818.
	3	Pledges and grants receivable, net ~ ~ ~ ~ ~	88,493.	3	289,680.
	4	Accounts receivable, net ~ ~ ~ ~ ~	29,593.	4	16,786.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L ~ ~ ~ ~ ~		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L ~ ~ ~ ~ ~		6	0.
	7	Notes and loans receivable, net ~ ~ ~ ~ ~		7	
	8	Inventories for sale or use ~ ~ ~ ~ ~		8	
	9	Prepaid expenses and deferred charges ~ ~ ~ ~ ~	1,000.	9	7,238.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D ~ ~ ~ ~ ~	47,723.		
	b	Less: accumulated depreciation ~ ~ ~ ~ ~	34,639.	10c	13,084.
	11	Investments - publicly traded securities ~ ~ ~ ~ ~		11	
	12	Investments - other securities. See Part IV, line 11 ~ ~ ~ ~ ~		12	442.
	13	Investments - program-related. See Part IV, line 11 ~ ~ ~ ~ ~		13	
	14	Intangible assets ~ ~ ~ ~ ~		14	
	15	Other assets. See Part IV, line 11 ~ ~ ~ ~ ~		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	351,224.	16	425,992.	
Liabilities	17	Accounts payable and accrued expenses ~ ~ ~ ~ ~	44,796.	17	48,344.
	18	Grants payable ~ ~ ~ ~ ~		18	
	19	Deferred revenue ~ ~ ~ ~ ~	49,742.	19	53,538.
	20	Tax-exempt bond liabilities ~ ~ ~ ~ ~		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D ~ ~ ~ ~ ~		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L ~ ~ ~ ~ ~		22	
	23	Secured mortgages and notes payable to unrelated third parties ~ ~ ~ ~ ~		23	
	24	Unsecured notes and loans payable to unrelated third parties ~ ~ ~ ~ ~		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D ~ ~ ~ ~ ~		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	94,538.	26	101,882.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here   <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets ~ ~ ~ ~ ~	68,852.	27	39,889.
	28	Temporarily restricted net assets ~ ~ ~ ~ ~	187,834.	28	284,221.
	29	Permanently restricted net assets ~ ~ ~ ~ ~		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here   <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds ~ ~ ~ ~ ~		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund ~ ~ ~ ~ ~		31	
	32	Retained earnings, endowment, accumulated income, or other funds ~ ~ ~ ~ ~		32	
33	<b>Total net assets or fund balances</b> ~ ~ ~ ~ ~	256,686.	33	324,110.	
34	<b>Total liabilities and net assets/fund balances</b> .....	351,224.	34	425,992.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12) ~ ~ ~ ~ ~	1	634,416.
2	Total expenses (must equal Part IX, column (A), line 25) ~ ~ ~ ~ ~	2	566,991.
3	Revenue less expenses. Subtract line 2 from line 1 ~ ~ ~ ~ ~	3	67,425.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) ~ ~ ~ ~ ~	4	256,686.
5	Net unrealized gains (losses) on investments ~ ~ ~ ~ ~	5	
6	Donated services and use of facilities ~ ~ ~ ~ ~	6	
7	Investment expenses ~ ~ ~ ~ ~	7	
8	Prior period adjustments ~ ~ ~ ~ ~	8	
9	Other changes in net assets or fund balances (explain in Schedule O) ~ ~ ~ ~ ~	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) ~ ~ ~ ~ ~	10	324,111.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? ~ ~ ~ ~ ~ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? ~ ~ ~ ~ ~ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ~ ~ ~ ~ ~ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? ~ ~ ~ ~ ~		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits ~ ~ ~ ~ ~		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: **MONTANA NONPROFIT ASSOCIATION**  
Employer identification number: **73-1654969**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ~~~~~		
(ii) A family member of a person described in (i) above? ~~~~~		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? ~~~~~		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									



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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.); 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12

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

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) 14 %; Row 15: Public support percentage from 2012 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and 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 - 2012. 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 - 2013. 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 - 2012. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") ~ ~ ~	200,714.	329,054.	160,564.	191,903.	275,877.	1158112.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	269,518.	339,847.	355,397.	344,407.	350,532.	1659701.
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 through 5 ~ ~ ~	470,232.	668,901.	515,961.	536,310.	626,409.	2817813.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year ~ ~ ~ ~ ~	180,538.	291,536.	151,734.	123,361.	251,986.	999,155.
c Add lines 7a and 7b ~ ~ ~ ~ ~	180,538.	291,536.	151,734.	123,361.	251,986.	999,155.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						1818658.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6 ~ ~ ~ ~ ~	470,232.	668,901.	515,961.	536,310.	626,409.	2817813.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ~	1,545.	1,026.	569.	578.	507.	4,225.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 ~ ~ ~ ~						
c Add lines 10a and 10b ~ ~ ~ ~ ~	1,545.	1,026.	569.	578.	507.	4,225.
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.) ~ ~ ~ ~				513.		513.
13 Total support. (Add lines 9, 10c, 11, and 12.)	471,777.	669,927.	516,530.	537,401.	626,916.	2822551.

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**

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) ~ ~ ~ ~ ~	15	64.43 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	65.46 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) ~ ~ ~ ~ ~	17	.15 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17 ~ ~ ~ ~ ~	18	.25 %

19a **33 1/3% support tests - 2013.** 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 - 2012.** If the organization did not check a box on line 14 or line 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



**Schedule A Excess Payments from Non-Disqualified Persons Included on Part III, Line 7b 2013**

\*\* Do Not File \*\*

\*\*\* Not Open to Public Inspection \*\*\*

Payer's Name	2009 Amount	2010 Amount	2011 Amount	2012 Amount	2013 Amount
FIRST NONPROFIT COMPANIES	7,424.	10,564.	0.	0.	0.
OCS	1,000.	0.	0.	0.	0.
MNA GROUP BENEFITS TRUST	24,614.	22,825.	0.	0.	0.
STEELE-REESE FOUNDATION	40,000.	1,154.	2,263.	30,000.	0.
MJ MURDOCK CHARITABLE TRUST	57,500.	5,725.	121,570.	30.	145,858.
PAUL ALLEN FOUNDATION	30,000.	216,268.	2,901.	5,831.	93,666.
HIGHSTAKES	20,000.	20,000.	10,000.	0.	0.
SALESFORCE.COM FOUNDATION	0.	15,000.	15,000.	15,000.	8,731.
EDWARDS FOUNDATION, OP & WE	0.	0.	0.	20,000.	0.
ORO Y PLATA FOUNDATION	0.	0.	0.	20,000.	0.
MOUNTAIN SKY GUEST RANCH	0.	0.	0.	20,000.	0.
WASHINGTON FOUNDATION	0.	0.	0.	12,500.	3,731.
FIRST INTERSTATE BANCYSYSTEM FOUNDATION	0.	0.	0.	0.	0.
Total to Schedule A, Part III, Line 7b ~~~~~	180,538.	291,536.	151,734.	123,361.	251,986.





**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, Form 990-EZ, or Form 990-PF.  
Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

MONTANA NONPROFIT ASSOCIATION

Employer identification number

73-1654969

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ~~~~~ | \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

Employer identification number

MONTANA NONPROFIT ASSOCIATION

73-1654969

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ 99,935.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ 5,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ 152,127.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ 15,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

MONTANA NONPROFIT ASSOCIATION

73-1654969

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
5	10 USER LICENSES	\$ 15,000.	12/31/13

Name of organization  <b>MONTANA NONPROFIT ASSOCIATION</b>	Employer identification number  <b>73-1654969</b>
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**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) | \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
 J Complete if the organization is described below. J Attach to Form 990 or Form 990-EZ.  
 | See separate instructions. | Information about Schedule C (Form 990 or 990-EZ) and its  
 instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- ¥ Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- ¥ Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- ¥ Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- ¥ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- ¥ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- ¥ Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>MONTANA NONPROFIT ASSOCIATION</b>	Employer identification number <b>73-1654969</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ~~~~~ J \$ \_\_\_\_\_
- 3 Volunteer hours ~~~~~ \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ~~~~~ J \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ~~~~~ J \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ~~~~~  Yes  No
- 4a Was a correction made? ~~~~~  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ~~~~~ J \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527  
exempt function activities ~~~~~ J \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,  
line 17b ~~~~~ J \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? ~~~~~  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization  
made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political  
contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a  
political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2013

LHA



**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) ~ ~ ~ ~ ~		916.	
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) ~ ~ ~ ~ ~		916.	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) ~ ~ ~ ~ ~		566,075.	
<b>d</b> Other exempt purpose expenditures ~ ~ ~ ~ ~		566,991.	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) ~ ~ ~ ~ ~		110,049.	
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000.		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) ~ ~ ~ ~ ~		27,512.	
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- ~ ~ ~ ~ ~		0.	
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- ~ ~ ~ ~ ~		0.	
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
<b>2 a</b> Lobbying nontaxable amount				110,049.	110,049.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					165,074.
<b>c</b> Total lobbying expenditures				916.	916.
<b>d</b> Grassroots nontaxable amount				27,512.	27,512.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					41,268.
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? ~ ~ ~ ~ ~			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ~			
c Media advertisements? ~ ~ ~ ~ ~			
d Mailings to members, legislators, or the public? ~ ~ ~ ~ ~			
e Publications, or published or broadcast statements? ~ ~ ~ ~ ~			
f Grants to other organizations for lobbying purposes? ~ ~ ~ ~ ~			
g Direct contact with legislators, their staffs, government officials, or a legislative body? ~ ~ ~ ~ ~			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? ~ ~ ~ ~ ~			
i Other activities? ~ ~ ~ ~ ~			
j Total. Add lines 1c through 1i ~ ~ ~ ~ ~			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? ~ ~ ~ ~ ~			
b If "Yes," enter the amount of any tax incurred under section 4912 ~ ~ ~ ~ ~			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 ~ ~ ~ ~ ~			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? ~ ~ ~ ~ ~	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? ~ ~ ~ ~ ~	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	3	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members ~ ~ ~ ~ ~	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year ~ ~ ~ ~ ~	2a	
b Carryover from last year ~ ~ ~ ~ ~	2b	
c Total ~ ~ ~ ~ ~	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues ~ ~ ~ ~ ~	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? ~ ~ ~ ~ ~	4	
5 Taxable amount of lobbying and political expenditures (see instructions) .....	5	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

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**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.

OMB No. 1545-0047

**2013**

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization  
**MONTANA NONPROFIT ASSOCIATION**

Employer identification number  
**73-1654969**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year ~ ~ ~ ~ ~		
2 Aggregate contributions to (during year) ~ ~ ~ ~ ~		
3 Aggregate grants from (during year) ~ ~ ~ ~ ~		
4 Aggregate value at end of year ~ ~ ~ ~ ~		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ~ ~ ~ ~ ~	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ~ ~ ~ ~ ~	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)     Preservation of an historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements ~ ~ ~ ~ ~	2a
b Total acreage restricted by conservation easements ~ ~ ~ ~ ~	2b
c Number of conservation easements on a certified historic structure included in (a) ~ ~ ~ ~ ~	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register ~ ~ ~ ~ ~	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year | \_\_\_\_\_

4 Number of states where property subject to conservation easement is located | \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ~ ~ ~ ~ ~  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year | \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year | \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ~ ~ ~ ~ ~  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ~ ~ ~ ~ ~ | \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X ~ ~ ~ ~ ~ | \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ~ ~ ~ ~ ~ | \$ \_\_\_\_\_
- b Assets included in Form 990, Part X ~ ~ ~ ~ ~ | \$ \_\_\_\_\_

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, 1b Contributions, 1c Net investment earnings, gains, and losses, 1d Grants or scholarships, 1e Other expenditures for facilities and programs, 1f Administrative expenses, 1g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment
b Permanent endowment
c Temporarily restricted endowment
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) unrelated organizations
(ii) related organizations
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Table with 2 columns: Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations, 3b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives ~ ~ ~ ~ ~		
(2) Closely-held equity interests ~ ~ ~ ~ ~		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 634,416.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 566,991.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or 990-EZ.

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

2013

Open to Public  
Inspection

Name of the organization

MONTANA NONPROFIT ASSOCIATION

Employer identification number  
73-1654969

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

NONPROFIT SECTOR IS ESSENTIAL TO MONTANA'S VITALITY AND LIVABILITY,

MNA'S MISSION IS TO PROVIDE LEADERSHIP TO MONTANA'S NONPROFIT SECTOR,

AND PARTNER WITH CHARITABLE NONPROFITS TO CREATE A SUSTAINABLE,

NETWORKED, AND INFLUENTIAL SECTOR. MNA ACHIEVES ITS MISSION BY

PROVIDING THE FOLLOWING PROGRAMS AND SERVICES TO ITS MEMBERS: ADVOCACY

AND PUBLIC POLICY ON SECTOR-WIDE ISSUES; GROUP BUYING OPPORTUNITIES TO

SAVE ADMINISTRATIVE COSTS; ORGANIZATIONAL DEVELOPMENT INCLUDING

TRAINING AND TECHNICAL ASSISTANCE TO BUILD NONPROFIT CAPACITY, RESEARCH

AND COMMUNICATIONS ON ISSUES OF IMPORTANCE TO NONPROFITS, NETWORK

BUILDING TO CONNECT AND STRENGTHEN NONPROFITS, AND PROMOTING A CULTURE

OF PHILANTHROPY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUSTAINABLE, NETWORKED, AND INFLUENTIAL SECTOR. MNA ACHIEVES ITS

MISSION BY PROVIDING THE FOLLOWING PROGRAMS AND SERVICES TO ITS

MEMBERS: ADVOCACY AND PUBLIC POLICY ON SECTOR-WIDE ISSUES; GROUP BUYING

OPPORTUNITIES TO SAVE ADMINISTRATIVE COSTS; ORGANIZATIONAL DEVELOPMENT

INCLUDING TRAINING AND TECHNICAL ASSISTANCE TO BUILD NONPROFIT

CAPACITY, RESEARCH AND COMMUNICATIONS ON ISSUES OF IMPORTANCE TO

NONPROFITS, NETWORK BUILDING TO CONNECT AND STRENGTHEN NONPROFITS, AND

PROMOTING A CULTURE OF PHILANTHROPY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ADVOCACY AND PUBLIC POLICY: MNA SERVES AS THE VOICE FOR THE CHARITABLE

NONPROFIT COMMUNITY, SHAPES PUBLIC POLICY THROUGH ACTION, AND BUILDS



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THE CAPACITY OF NONPROFITS TO BE STRONG ADVOCATES. MNA'S ADVOCACY AND PUBLIC POLICY PROGRAM INCLUDES: (1) EDUCATION AND LOBBYING ON PUBLIC POLICY ISSUES THAT IMPACT ALL NONPROFITS, AND (2) TRAINING, EDUCATION AND TOOLS TO BUILD THE NONPROFIT COMMUNITY'S ADVOCACY AND PUBLIC POLICY SKILLS.

EXPENSES \$ 27,281. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,687.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: MNA IS A PUBLIC BENEFIT ORGANIZATION WITH VOTING MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: THE MEMBERS OF MNA ELECT THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: SOME OF THE DECISIONS OF THE BOARD OF DIRECTORS ARE SUBJECT TO THE RATIFICATION BY THE MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FINANCE COMMITTEE REVIEWS AND APPROVES THE FORM 990 AND MAKES A RECOMMENDATION FOR THE BOARD TO APPROVE THE FORM 990 FOR FILING. ALL BOARD MEMBERS RECEIVE A COMPLETE COPY OF THE 990 BEFORE IT IS SIGNED AND SENT TO THE IRS. THE BOARD OFFICIALLY ACCEPTS THE DOCUMENT AS A MATTER OF RECORD AT ONE OF THEIR MEETINGS AND DULY NOTED IN THE MINUTES.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: 1) EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON:

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- A. HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY.
  - B. HAS READ AND UNDERSTANDS THE POLICY.
  - C. HAS AGREED TO COMPLY WITH THE POLICY, AND
  - D. UNDERSTANDS THAT MNA IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.
- 2) EACH VOTING MEMBER OF THE BOARD SHALL ANNUALLY SIGN A STATEMENT WHICH DECLARES WHETHER SUCH PERSON IS AN INDEPENDENT DIRECTOR.
  - 3) IF AT ANY TIME DURING THE YEAR, THE INFORMATION IN THE ANNUAL STATEMENT CHANGES MATERIALLY, THE DIRECTOR SHALL DISCLOSE SUCH CHANGES AND REVISE THE ANNUAL DISCLOSURE FORM.
  - 4) THE EXECUTIVE COMMITTEE SHALL REGULARLY AND CONSISTENTLY MONITOR AND ENFORCE COMPLIANCE WITH THIS POLICY BY REVIEWING ANNUAL STATEMENTS AND TAKING SUCH OTHER ACTIONS AS ARE NECESSARY FOR EFFECTIVE OVERSIGHT.

FORM 990, PART VI, SECTION B, LINE 15:  
 EXPLANATION: MNA HAS THE FOLLOWING POLICY IN PLACE: THE BOARD SHALL REVIEW AND APPROVE EXECUTIVE COMPENSATION, AFTER A REVIEW OF COMPARABLE DATA OR OTHER EVIDENCE THAT COMPENSATION IS REASONABLE AND SHALL CONTEMPORANEOUSLY SUBSTANTIATE ITS DELIBERATION AND DECISION IN THE MINUTES. ONLY THOSE DIRECTORS WHO ARE FREE OF CONFLICTS OF INTEREST MAY VOTE ON EXECUTIVE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 18:  
 EXPLANATION: THESE DOCUMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

FORM 990, PART VI, SECTION C, LINE 19:  
 EXPLANATION: THESE DOCUMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

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FORM 990, PART XIII, LINE 2C:

EXPLANATION: THIS PROCESS HAS NOT CHANGED SINCE THE PREVIOUS YEAR.