See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning Jul 1 , 2008, and ending Jun 30 , 2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Montana Audubon

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO Box 595

City or town, state or country, and ZIP + 4
Helena MT 59624

D Employer identification number
81-0412530

E Telephone number
(406) 443-3949

F Group Exemption Number ►

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

G Accounting method ☐ Cash ☒ Accrual
Other (specify) ►

I **Website:** ► http://www.mtaudubon.org

H Check ► ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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 instead of Form 990-EZ ► $ 586,805.

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	559,911.
	2	Program service revenue including government fees and contracts		2	38,123.
	3	Membership dues and assessments		3	11,231.
	4	Investment income		4	27,653.
	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 ln 5b from ln 5a) (att sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ of contributions reported on line 1)	6a		
	b	Less· direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	16,474.	
	b	Less cost of goods sold	7b	3,286.	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	13,188.
	8	Other revenue (describe ► UNREALIZED LOSSES ON INVESTMENTS)		8	-66,587.
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►		9	583,519.
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	303,172.
	13	Professional fees and other payments to independent contractors		13	72,690.
	14	Occupancy, rent, utilities, and maintenance		14	22,053.
	15	Printing, publications, postage, and shipping		15	25,953.
	16	Other expenses (describe ► See Other Expenses Statement)		16	98,426.
	17	**Total expenses** (add lines 10 through 16) ►		17	522,294.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	61,225.
	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	691,673.
	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	752,898.

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	606,833.	22	620,112.
23	Land and buildings	0.	23	0.
24	Other assets (describe ► See L-24 Stmt)	100,608.	24	177,808.
25	**Total assets**	707,441.	25	797,920.
26	**Total liabilities** (describe ► See L-26 Stmt)	15,768.	26	45,022.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	691,673.	27	752,898.

BAA **For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.** Form **990-EZ** (2008)

TEEA0812 01/14/09

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? PRESERVATION AND EDUCATION OF WILDLIFE

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28	SCIENCE/BIRD CONSERVATION - MONITORING AND PROTECTING CRITICAL BIRD HABITAT FOR RARE, SENSITIVE, AND DECLINING SPECIES THROUGH THE IMPORTANT BIRD AREA PROGRAM (Grants $ 0.) If this amount includes foreign grants, check here ▶ ☐	28a	88,036.
29	PUBLIC POLICY - WORK TO INFLUENCE DECISION-MAKING AFFECTING WILDLIFE AND WILDLIFE HABITATS AT THE LOCAL, STATE, AND NATIONAL LEVELS. (Grants $ 0.) If this amount includes foreign grants, check here ▶ ☐	29a	115,513.
30	EDUCATION - WORK TO ESTABLISH THE AUDUBON CONSERVATION EDUCATION CENTER (ACEC) IN BILLINGS, MT. AT THE ACEC, OUTDOOR EDUCATIONAL PROGRAMMING FOR K-12 STUDENTS WITH A FOCUS ON NATURAL AND CULTURAL HISTORY OF THE YELLOWSTONE RIVER ECOSYSTEM AND ADJACENT PRAIRIE HABITATS IS OFFERED. (Grants $ 0.) If this amount includes foreign grants, check here ▶ ☐	30a	143,699.
31	Other program services (attach schedule) MEMBER & CHAPTER SERVICE (Grants $ 0.) If this amount includes foreign grants, check here ▶ ☐	31a	63,443.
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	410,691.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
STEPHEN HOFFMAN 324 FULLER AVE HELENA MT 59601	EXECUTIVE DIRECTOR 45.00	55,738.	2,183.	
PETER ALLEN 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
BILL BALLARD 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
JIM BROWN 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
BOB BUSHNELL 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
COBURN CURRIER 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
MIKE FANNING 324 FULLER AVE HELENA MT 59601	MEMBER 1.00	0.	0.	
NORA FLAHERTY-GRAY 324 FULLER AVE HELENA MT 59806	MEMBER 1.00	0.	0.	
LOU ANN HARRIS 324 FULLER AVE HELENA MT 59806	MEMBER 1.00	0.	0.	
JACK KIRKLEY 324 FULLER AVE HELENA MT 59806	MEMBER 1.00	0.	0.	
PAUL LOEHNEN 324 FULLER AVE HELENA MT 59806	MEMBER 1.00	0.	0.	
See List of Officers, Directors, Trustees, & Key Employees Stmt				

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	33		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	34		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			
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		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?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____; section 4955 ► _____			
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	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____			
d	Enter amount of tax on line 40c reimbursed by the organization ► _____			
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	40e		X
41	List the states with which a copy of this return is filed ► _____			

42a The books are in care of ► AGENCY Telephone no ► (406) 443-3949

Located at ► 324 FULLER AVE HELENA MT ZIP + 4 ► 59601

			Yes	No
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 ► _____	42b		X
	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 ► _____	42c		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 ► 43

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		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	45		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.

		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	46		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	X	
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b If 'Yes,' was the related organization(s) a section 527 organization?	49b		

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 ►		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

► Signature of officer Stephen W. Hoffman Date 3/12/2010

► Type or print name and title Stephen W. Hoffman, Executive Director

Paid Preparer's Use Only

Preparer's signature ► LOREN W. RANDALL, CPA	Date 02/12/10	Check if self-employed ► ☐	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ► CPR ACCOUNTING, PLLP P.O. BOX 4325 MISSOULA MT 59806		EIN ►	
		Phone no ► (406) 728-5539	

May the IRS discuss this return with the preparer shown above? See instructions ► [X] Yes ☐ No

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
Montana Audubon	81-0412530

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 (Please check only **one** organization)

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 cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H)

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).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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– Other

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 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?	11 g (i)	
(ii)	a family member of a person described in (i) above?	11 g (ii)	
(iii)	a 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the organizations the organization supports

(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 Support
			Yes	No	Yes	No	Yes	No	
Total									

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 ')						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
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						
4 **Total.** Add lines 1-3						
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

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources						
9 Net income form unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss form 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

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 ')	478,231.	327,296.	768,409.	423,926.	571,142.	2,569,004.
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	8,276.	8,326.	13,026.	17,064.	54,597.	101,289.
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	486,507.	335,622.	781,435.	440,990.	625,739.	2,670,293.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	30,360.	21,601.	569,565.	58,728.	40,000.	720,254.
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	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	30,360.	21,601.	569,565.	58,728.	40,000.	720,254.
8 **Public support** (Subtract line 7c from line 6)						1,950,039.

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	486,507.	335,622.	781,435.	440,990.	625,739.	2,670,293.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	6,938.	8,787.	18,451.	48,057.	27,653.	109,886.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	6,938.	8,787.	18,451.	48,057.	27,653.	109,886.
11 Net income from unrelated business activities not included inline 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)						2,780,179.

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 2008 (line 8, column (f) divided by line 13, column (f))	15	70.14 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	69.81 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	3.95 %
18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	2.33 %

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 ► ☐

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► To be completed by organizations described below.

► Attach to Form 990 or Form 990-EZ.

OMB No 1545 0047

2008

Open to Public Inspection

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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), then

- Section 501(c)(4), (5), or (6) organizations· Complete Part III

Name of organization	Employer identification number
Montana Audubon	81-0412530

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ► $

3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details.

1 Enter the amount of any excise tax incurred by the organization under section 4955 ► $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► $

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 To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details.

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► $

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ► $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and 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 own internal 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-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

A Check ► ☐ if the filing organization belongs to an affiliated group

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
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	3,473.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	0.	
c Total lobbying expenditures (add lines 1a and 1b)	3,473.	
d Other exempt purpose expenditures	518,821.	
e Total exempt purpose expenditures (add lines 1c and 1d)	522,294.	
f Lobbying nontaxable amount Enter the amount from the following table in both columns	103,344.	
If the amount on line 1e, column (a) or (b) is / **The lobbying nontaxable amount is**		
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		
g Grassroots nontaxable amount (enter 25% of line 1f)	25,836.	
h Subtract line 1g from line 1a Enter -0- if line g is more than line a	0.	
i Subtract line 1f from line 1c Enter -0- if line f is more than line c	0.	

j 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? ☐ Yes ☐ 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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount	65,275.	69,709.	80,220.	103,344.	318,548.
b Lobbying ceiling amount (150% of line 2a, column (e))					477,822.
c Total lobbying expenditures	665.	648.	397.	3,473.	5,183.
d Grassroots non-taxable amount	16,319.	17,427.	20,055.	25,836.	79,637.
e Grassroots ceiling amount (150% of line 2d, column (e))					119,456.
f Grassroots lobbying expenditures	665.	648.	397.	3,473.	5,183.

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

	(a) Yes	(a) No	(b) 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 other means?			
i Other activities? If 'Yes,' describe in Part IV			
j Total 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 To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

		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 carryover lobbying and political expenditures from the prior year?	3		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered 'No' OR if Part III-A, question 3 is answered 'Yes.' See Schedule C Instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible 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 (line 2c total minus 3 and 4)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5; and Part II-B, line 1i Also, complete this part for any additional information

Part IV Supplemental Information *(continued)*

Form 990-EZ
Part II

Other Assets and Liabilities

2008

Name as Shown on Return	Employer Identification No
Montana Audubon	81-0412530

Line 24 - Other Assets:	Beginning of Year	End of Year
ACCOUNTS RECEIVABLE	29,740.	92,539.
PREPAID EXPENSES	2,929.	3,578.
PUBLIC POLICY ENDOWMENT	14,618.	13,770.
WILDLIFE ENDOWMENT	33,918.	25,817.
BENEFICIAL INTEREST IN ENDOWMENT	1,697.	1,338.
CONSTRUCTION IN PROGRESS	0.	19,300.
EQUIPMENT, NET OF DEPRECIATION	2,627.	6,387.
CONSERVATION EASEMENT	15,079.	15,079.
Totals to Form 990-EZ, Part II, line 24	100,608.	177,808.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
ACCOUNTS PAYABLE	5,226.	22,429.
PAYROLL LIABILITIES	10,542.	22,593.
Totals to Form 990-EZ, Part II, line 26	15,768.	45,022.

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

Other expenses (describe)	
TRAVEL AND TRAINING	25,750.
COMMUNICATIONS	10,823.
OFFICE EXPENSES	6,368.
MISCELLANEOUS	551.
DUES AND SUBSCRIPTION	3,550.
Depreciation	1,458.
INSURANCE	5,478.
EDUCATION MATERIALS	5,943.
SPECIAL EVENT	36,505.
WILDLIFE FUND	2,000.
Total	98,426.

Form 990-EZ, Page 2, Part IV
List of Officers, Directors, Trustees, & Key Employees Stmt

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Business ☐ Person ☐ CARY LUND 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ HARRIET MARBLE 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ BOB MARTINKA 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ PETER NORLANDER 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title VICE PRESIDENT Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ JEANNE OLSON 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	

Form 990-EZ, Page 2, Part IV Continued

List of Officers, Directors, Trustees. & Key Employees Stmt

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Business ☐ Person ☐ DONALD SEIBERT 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ HOWARD STRAUSE 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ DAN SULLIVAN 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title PRESIDENT Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ ALEX TAFT 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title TREASURER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ JUDY TURECK 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title MEMBER Hours/Week 1.00	0.	0.	
Business ☐ Person ☐ ELSIE TUSS 324 FULLER AVE HELENA MT 59806 Foreign city Foreign country	Title SECRETARY Hours/Week 1.00	0.	0.	

Form **8868**
(Rev April 2008)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

OMB No 1545-1709

- 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	Name of Exempt Organization	Employer identification number
	Montana Audubon	81-0412530
File by the due date for filing your return See instructions	Number, street and room or suite number If a P O box, see instructions PO Box 595	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Helena MT 59624	

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

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► _____

Telephone No ► _____ 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 Feb 16, 20 10, to file the exempt organization return for the organization named above
The extension is for the organization's return for:
► [ ] calendar year 20 ___ or
► [X] tax year beginning Jul 1, 20 08, and ending Jun 30, 20 09

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

• If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ► [X]

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 Montana Audubon	Employer identification number 81-0412530
	Number, street, and room or suite number If a P O box, see instructions PO Box 595	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Helena MT 59624	

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

[ ] Form 990	[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 6069
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 4720	[ ] Form 8870
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] 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 ► AGENCY

Telephone No. ► (406) 443-3949 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

4 I request an additional 3-month extension of time until May 17, 20 10

5 For calendar year ____, or other tax year beginning Jul 1, 20 08, and ending Jun 30, 20 09

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

7 State in detail why you need the extension The Agency is waiting for the completion of their annual audit in order to file a complete and accurate Form 990 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	$ 0.
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	$ 0.
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	$ 0.

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 ► [signature] Title ► CPA Date ► 2-11-10