



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



Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? To educate, promote, and share the joy of opera in Montana and surrounding areas			
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, and other relevant information for each program title			
28 Produced Puccini's "La Boheme " Three performances presented-May 13, 15, and 17, 2009, attendance totaling 2100 "La Boheme" imported 9 guest artists, utilized 61 local musicians, had a children's chorus of 15, a stage crew of 14, with over 120 volunteers helping with production In-kind expenses of \$29,099 (Grants \$) If this amount includes foreign grants, check here . . . ☐		28a	142,069
29 Produced Douglas Moore's "The Ballad of Baby Doe " Two performances presented-Oct 9 & 11, attendance totaling 1500 "The Ballad of Baby Doe" had 7 imported guest artists, 51 local musicians with 20 of the chorus members also serving in small roles, a stage crew of 10, and over 150 volunteers working on the production In-kind expenses of \$21,897 (Grants \$) If this amount includes foreign grants, check here . . . ☐		29a	120,297
30 SEE ATTACHED STATEMENT (Grants \$ 500) If this amount includes foreign grants, check here . . . ☐		30a	9,587
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . ☐		31a	
32 Total program service expenses (add lines 28a through 31a)		32	271,953

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(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 & deferred compensation	(e) Expense account and other allowances

Part VOther Information (Note the statement requirements in the instructions for Part 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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
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 why the organization did not report the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
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 outstanding at the end of the period covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 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	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations 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	No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ INTERMOUNTAIN OPERA ASSOC OFFICE Telephone no ▶ (406) 587-2889 104 E MAIN Located at ▶ BOZEMAN, MT ZIP + 4 ▶ 59715		
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 ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
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	No
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		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
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	No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's 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 & deferred compensation	(e) Expense account and other allowances
NONE				

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's 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		

51(d) Total number of other independent contractors each receiving over \$100,000

Please 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		2010-05-06 Date	
Paid Preparer's Use Only	PAT DUNN, TREASURER Type or print name and title			
	Preparer's signature	JACQUELINE MCGUIRE	Date	Check if self-employed ☒
	Firm's name (or yours if self-employed), address, and ZIP + 4			Preparer's identifying number (See instructions)
	MCGUIRE & ASSOCIATES 2303 HIGHLAND CT BOZEMAN, MT 597156050			EIN Phone no (406) 587-3333
May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No				

SCHEDULE A

(Form 990 or 990EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN	Employer identification number 81-0382552
--	--

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 **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 - 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 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?

(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 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)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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 IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
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						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14	Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	0 %
15	Public Support Percentage for 2008 Schedule A, Part II, line 14	15	

16a

33 1/3% support test—2009. 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—2008. If the organization did not check the 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—2009. 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—2008. 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 IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	101,730	128,874	133,430	153,445	138,886	656,365
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	143,007	122,659	89,898	185,008	134,797	675,369
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	244,737	251,533	223,328	338,453	273,683	1,331,734
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	1,500	1,000	6,700	27,000	27,000	63,200
bAmounts 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		10,271	20,000	5,250	15,000	50,521
cAdd lines 7a and 7b	1,500	11,271	26,700	32,250	42,000	113,721
8Public Support (Subtract line 7c from line 6.)						1,218,013

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	244,737	251,533	223,328	338,453	273,683	1,331,734
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,824	3,960	2,732	4,609	816	15,941
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	3,824	3,960	2,732	4,609	816	15,941
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	15,120	22,528	9,910	-28	-91	47,439
13Total support (Add lines 9, 10c, 11 and 12.)						1,395,114

14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	87.310 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	89.420 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	1.140 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.370 %

19a**33 1/3% support tests—2009.** 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—2008.** 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 ☐

Part IV

Supplemental Information. 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

Facts And Circumstances Test									
OTHER INCOME PART III, LINE 12, DESCRIPTION OTHER INCOME, 2005 15120 , 2006 22528 , 2007 9910 , 2008 -28 , 2009 -91 ,									

Additional Data

Software ID:

Software Version:

EIN: 81-0382552

Name: INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN

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

(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 & deferred compensation	(E) Expense account and other allowances
VIRGINIA MARTIN PO BOX 37 BOZEMAN, MT 597710037	Honorary Chair 9 00	0		
CAROL JODAR PO BOX 37 BOZEMAN, MT 597710037	Honorary Board Member 1 00	0		
JANE HODGES PO BOX 37 BOZEMAN, MT 597710037	President 20 00	0		
RICHARD WOLFF PO BOX 37 BOZEMAN, MT 597710037	Vice President 2 00	0		
PAT DUNN PO BOX 37 BOZEMAN, MT 597710037	Treasurer 8 00	0		
KARIN UTZINGER PO BOX 37 BOZEMAN, MT 597710037	Secretary 2 00	0		
ROBYN ERLNBUSH PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
SHARON EVERSMAN PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
LEE FREEMAN PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
TOM FULTON PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
SARAH HUSSEY PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
ALAN RASSABY PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
JEFF STRICKLER PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		
DAVID VAP PO BOX 37 BOZEMAN, MT 597710037	Director 2 00	0		

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN**EIN:** 81-0382552

Item No.	1
Class of Activity	EDUC. & OUTREACH
Donee's Name	STEPHEN STEFFENS
Donee's Address	
Amount (FMV)	500
Purpose of Payment to Affiliate	Scholarships
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

TY 2009 Other Assets Schedule

Name: INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN

EIN: 81-0382552

Description	Beginning of Year Amount	End of Year Amount
Accounts Receivable	1,700	175
Grants Receivable	16,750	2,750
Inventory	1,178	1,064
Prepaid Expenses	4,210	3,083
Endowment Fund	33,647	34,191
Other Depreciable Assets (net)	15,071	15,238

TY 2009 Other Expenses Schedule

Name: INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN

EIN: 81-0382552

Description	Amount
Advertising	17,490
Bank Service Charges	14
Credit Card Fees	3,786
Depreciation	4,721
Dues and Subscriptions	523
Insurance	2,188
Miscellaneous	261
Office Supplies	683
Production Costs	44,212
Travel	9,382
Workman's Comp	3,811

TY 2009 Other Liabilities Schedule**Name:** INTERMOUNTAIN OPERA ASSOCIATION OF BOZEMAN**EIN:** 81-0382552

Description	Beginning of Year Amount	End of Year Amount
Deferred Revenue	6,080	500
Payroll Liabilities	1,500	1,156
Accounts Payable	5,732	