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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 organizations with gross receipts less than $500,000 and total assets less than $1,250,000 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

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending , 20

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

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

C Name of organization
Big Mountain Commercial Assn., Inc.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P.O. Box 4608

City or town, state or country, and ZIP + 4
Whitefish, MT 59937

D Employer identification number
81-0522136

E Telephone number
(406)253-9192

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) ▶

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

I Website: ▶ www.bigmtncommercial.org

J Tax-exempt status (check only one) - ☒ 501(c) (6) ◀ (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 Form 990-EZ or Form 990 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 $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 391,889

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	18,790
	2	Program service revenue including government fees and contracts	2	20,673
	3	Membership dues and assessments	3	351,395
	4	Investment income	4	915
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	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		
	b	Less cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ STM141)	8	116
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	391,889
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	48,389
	13	Professional fees and other payments to independent contractors	13	600
	14	Occupancy, rent, utilities, and maintenance	14	1,563
	15	Printing, publications, postage, and shipping	15	6,028
	16	Other expenses (describe ▶ STM130)	16	331,179
	17	**Total expenses.** Add lines 10 through 16 ▶	17	387,759
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,130
	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	177,287
	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	181,417

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 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	177,270	22	186,815
23	Land and buildings	19,361	23	34,277
24	Other assets (describe ▶ STM131)	76,088	24	70,102
25	**Total assets**	272,719	25	291,194
26	**Total liabilities** (describe ▶ STM132)	95,432	26	109,777
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	177,287	27	181,417

9-5 96

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

What is the organization's primary exempt purpose? See Attached Statement

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 section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	See Attached Statement (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	See Attached Statement (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	See Attached Statement (Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
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	

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
Jennifer Fisher P.O. Box 278 Whitefish MT, 59937	President 2	0	0	0
Dan Graves P.O. Box 1400 Whitefish MT, 59937	Vice-President 1	0	0	0
Ruth Lane 222 Central Avenue Whitefish MT, 59937	Treasurer/Direc 2	0	0	0
Chris Schustrom 504 Spokane Avenue Whitefish MT, 59937	Director 2	0	0	0
Chap Godsey 567 Spokane Avenue Whitefish MT, 59937	Director 1	0	0	0
Dennis Drumheller 6510 Hwy 93 South Whitefish MT, 59937	Director 1	0	0	0
Doreen Marcial P.O. Box 1400 Whitefish MT, 59937	Director 1	0	0	0
JoBeth Blair 100 Baker Avenue Whitefish MT, 59937	Director 1	0	0	0
Addie Brown-Testa 331 Karrow Avenue Whitefish MT, 59937	Director 1	0	0	0
Marcus Duffey 2 Central Ave Suite 2 Whitefish, 59937	Director 1	0	0	0
Nina Stefani 911 Wisconsin Ave Ste 1 Whitefish, 59937	Director 1	0	0	0
Kat Gebauer Box 1673 Whitefish MT, 59937	Director 1	0	0	0

Part V Other 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		X
34	Were any changes made to the organizing or governing documents? 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 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		X
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		X
37 a	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		X
38 a	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		X
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			
40 a	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		
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		X
41	List the states with which a copy of this return is filed. ▶ _____			
42 a	The organization's books are in care of ▶ Rick Cunningham Telephone no. ▶ 406-253-9192			
	Located at ▶ BMCA Office 300 Big Mountain Rd Whitefish MT, ZIP + 4 ▶ 59937			
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)?	42b		X
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S.?	42c		X
	If "Yes," enter the name of the foreign country: ▶ _____			
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 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.

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

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

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

d Total number of other independent contractors each 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: Jennifer Fisher Date: 11/9/10

Type or print name and title: Jennifer Fisher President

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶	Preparer's Identifying No (See inst)
Vicki D Hileman CPA	11-03-2010	☐	

Firm's name (or yours if self-employed), address, and ZIP + 4: Vicki D Hileman CPA PC, 149 Main Street, Kalispell, MT 59901

EIN ▶

Phone no ▶ 406-755-3505

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2009

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Big Mountain Commercial Assn., I	FORM 990 - 1	81-0522136

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Do not** include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,793

Part III MACRS Depreciation (**Do not** include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property		19,073	7	HY	S/L	1,362
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	4,155
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

	Federal Supporting Statements	2009
Name(s) as shown on return		FEIN

Form 990EZ, Part I, Line 16
Other Expenses Schedule 2

Description	Amount
Activities Director	18,000
Community Transportation	237,255
Dues and Subscriptions	175
Maintenance of Resort Common Areas	43,745
Resort Programs	16,124
Credit Card Fees	953
Computer Expenses	564
Insurance Expense	2,326
Licenses and Permits	15
Meetings	56
Membership Development	216
Office Supplies	317
Payroll Taxes	3,817
Telephone	600
Mileage Reimbursement	2,861
Depreciation Expense	4,155
Total	331,179

Form 990EZ, Part II, Line 24
Other Assets Schedule 3

Description	Beginning of Year	End of Year
Accounts Receivable	75,158	70,102
Prepaid Expenses	930	
Total	76,088	70,102

	Federal Supporting Statements	2009
Name(s) as shown on return		FEIN

Form 990EZ, Part II, Line 26
Other Liabilities Schedule 3

Description	Beginning of Year	End of Year
Accounts Payable	61,927	75,127
Deferred Revenue	33,505	34,650
Total	95,432	109,777

Form 990EZ, Part I, Line 8
Other Revenues Schedule 2

Description	Amount
Expense Reimbursements	111
Poster Sales	5
Total	116

ATTACHED STATEMENT

Big Mountain Commercial Association, Inc.
I.D. #: 81-0522136
Form: 990-EZ
Tax Year: 2009

Part III - Page 2 - Organization's Primary Exempt Purpose

The primary exempt purpose of the Big Mountain Commercial Association is to provide funding for community transportation systems, maintenance services of the resort common areas, upkeep of informational and directional signs within the resort area and fund village improvements.

ATTACHED STATEMENT

Big Mountain Commercial Association, Inc.
I.D. #: 81-0522136
Form: 990-EZ
Tax Year: 2009

Part III - Page 2 - Relationship of Activities to the Accomplishment of Exempt Purposes

28 The bus shuttle service assist's in providing transportation, at no charge, to residence and visitors of the area. The bus shuttle provides a means for residence, guest's and employee's of the resort to obtain safe and reliable transportation to and from the community of Whitefish and the Big Mountain Resort.

29 Festival income assists in providing funding for community transportation systems and maintenance of roads, walkways and common areas.

30 The dues and assessments assist in providing needed maintenance and service to the common areas. The assessments are used to maintain (i.e. snow removal, sanding, maintenance, etc.) the Big Mountain Road, pedestrian walkways and the village common areas. Funds are also used to maintain a safe environment in the common areas by providing and maintaining the necessary resort lighting as well as informational and directional signage.

ATTACHED STATEMENT

Big Mountain Commercial Association, Inc.
I.D. #: 81-0522136
Form: 990-EZ
Tax Year: 2009

Part V - Page 3 - Question 35

The income shown on line 2, page 1 of Form 990-EZ has not been reported on Form 990-T for the following reasons:

(1) The income reported on line 2 is substantially related to the organization's exempt purpose and,

(2) It is not a trade or business that is regularly carried on

* Item was disposed of during current year.

Depreciation Detail Listing

Program Services

For your records only

2009

Name(s) as shown on return

Big Mountain Commercial Assn., Inc.

Social security number/EIN

81-0522136

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	Road Lights	19990921	30,000		100.00		30,000	15	S/L HY	6.667	2,000	20,583			2,000
2	Computer	19990923	3,118		100.00		3,118	5		0		3,118			
3	Signs	19990930	13,000		100.00		13,000	7		0		13,000			
4	Signs	20021215	1,039		100.00		1,039	7	S/L MQ	14.286	142	1,039			142
5	Landscaping	20000728	1,690		100.00		1,690	20	S/L MQ	5	85	797			85
6	Landscaping	20001001	9,820		100.00		9,820	20	S/L MQ	5	491	4,542			491
7	Landscaping	20021215	462		100.00		462	20	S/L MQ	5	23	162			23
8	Landscaping	20021215	900		100.00		900	20	S/L MQ	5	45	317			45
9	Landscaping	20030222	146		100.00		146	20	S/L HY	5	7	49			7
10	Village Sound System	20090702	19,073		100.00		19,073	7	S/L HY	7.143	1,362	1,362			1,362
	Totals		79,248				79,248				4,155	44,969			4,155

Land Amount

Net Depreciable Cost 79,248

ST ADJ:

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

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print	Name of Exempt Organization	Employer identification number
File by the extended due date for filing the return. See instructions.	BIG MOUNTAIN COMMERCIAL ASSOCIATION, INC.	81-0522136
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 4608	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WHITEFISH, MT 59937	

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 (sec. 401(a) or 408(a) trust)	☐ Form 4720	☐ Form 8870
☐ 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 the care of ▶ RICK CUNNINGHAM
  Telephone No. ▶ 406-755-2686 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 NOVEMBER 15, 2010.

5 For calendar year 2009, or other tax year beginning _____, 20____, and ending _____, 20____.

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 NON-PROFIT ORGANIZATION IS CURRENTLY WAITING ON THIRD PARTY INFORMATION IN ORDER TO COMPLETE A TRUE AND ACCURATE TAX RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$ 0.00
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	$ 0.00

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 ▶ _____ Title ▶ CPA Date ▶ 8/10/2010