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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

Α	For t	he <mark>2009 c</mark> a	<u>lendar</u>	year, or tax year beginning , 2009, and ending			,
B_	Check	if applicable		C	D Emp	loyer	dentification number
	Addres	ss change	Please use IRS	Rimrock Opera Company Foundation	81	-05	37901
	Name	change	label or print or	PO Box 11	E Tele	phone	number
	Inibal i	return	type. See	Billings, MT 59103-0011	(4	1061	671-2214
	Temin		Specific				
H		ied return	instruc- tions.				xemption
44	Applica	ation pending	L			nber	<del> </del>
	•	• Section 5	501(c)(3	c) organizations and 4947(a)(1) nonexempt charitable trusts  G Accounting to		1: <u> X</u>	Cash Accrual
		m	ust atta	ch a completed Schedule A (Form 990 or 990-EZ). Other (speci	_		<del> </del>
	147 1			H Check ► X			ganization is not
				······································			dule B (Form 990,
		xempt status		(ii) one) - [24] 30 (c) ( 3 ) - (iiisert ii0.)   [494/(a)(1) 01 ] [327]			
		00. A Form	990-EZ	anization is not a section 509(a)(3) supporting organization and its gross receipts an or Form 990 return is not required, but if the organization chooses to file a return, be sure	to file	a cor	not more than nplete return.
L				7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990			706
		ad of Form				<b>▶</b> \$	796.
Pa	rt l			Expenses, and Changes in Net Assets or Fund Balances (See the	nstru	ction	is for Part I.)
	1		_	fts, grants, and similar amounts received	L	11	<del> </del>
	2	-		revenue including government fees and contracts	L	2	<del></del>
	3			s and assessments	L	3	
	4	Investme			ļ.,	4	796.
				om sale of assets other than inventory 5a		- 1	
_				er basis and sales expenses 5b	<b></b> Ĭ`	_ 1	
Ë	C			ale of assets other than inventory (Subtract in 5b from in 5a)	_  -	5c	<del> </del>
Ě	6	•		tuvities (complete applicable parts of Schedule G). If any amount is from gaming, check here	$\sqcup$		
中心 アニスコモ	a	Gross rev	renue (r	not including \$ of contributions		`	
Ĕ	İ	reported (	on line	· · · · · · · · · · · · · · · · · · ·		- 1	
	b	Less: dire	ect expe	enses other than fundraising expenses 6b		- 1	
	C	Net income	or (loss) 1	from special events and activities (Subtract line 6b from line 6a)	L	6c	
	7 a	Gross sal	es of in	ventory, less returns and allowances 7a			
	b	Less: cos	t of goo	ods sold		- 1	
į	С	Gross pro	ofit or (le	oss) from sales of inventory (Subtract line 7b from line 7a)	L	7с	
	8	Other reveni	ue (descri	ibe > RECEIVE	7	87	
	9	Total reve	enue. A	dd lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>→</b>	9	796.
	10	Grants ar	nd simila	ar amounts paid (attach schedule)	79	00	
_	11	Benefits :	oald to	or for members  MAY I 9 2010	. 112	3	
X	12	Salaries.	other co	ompensation, and employee benefits	16	32	
P	13	-			مَّا لِــــــــــــــــــــــــــــــــــــ	aß	· · · · · · · · · · · · · · · · · · ·
EXPESSE	14	Occupano	cy, rent,	s and other payments to independent contractors utilities, and maintenance	r [	14	
E	15	Printing, i	publicat	lions, postage, and shipping		35	
3	16	Other expen			, r	16	
	17	Total exp	enses.	Add lines 10 through 16.	-	17	0.
Α	18		•	t) for the year (Subtract line 17 from line 9)	ļ-	18	796.
NSET S	19	Net asset figure rep	s or fun orted o	nd balances at beginning of year (from line 27, column (A)) (must agree with end-of- in prior year's return)		19	28,816.
Ţ	20			net assets or fund balances (attach explanation) .	-	20	
	Z			d balances at end of year. Combine lines 18 through 20		21	29,612.
Pa	rt II	Bala	nce S	heets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990			
				(See the instructions for Part II.)  (A) Beginning			(B) End of year
				nvestments 28,	<u>816.</u>	$\rightarrow$	29,612.
		nd and buil	-			23	
24		er assets	(describ		<del></del>	24	
25		al assets.			<u>816.</u>	25	29,612.
26		al liabilitie			0.	26	0.
<u>27</u>					816.	27	29,612.
BA	A Fo	r Privacy <i>F</i>	Act and	Paperwork Reduction Act Notice, see separate instructions.			Form <b>990-EZ</b> (2009)

TEEA0803L 01/30/10

	990-EZ (2009) Rimrock_Opera_C	ompany Foundation		81-	0537901 Page 2
Par	t III Statement of Program Ser	rvice Accomplishments	(See the instruction	ons.)	Expenses
What	is the organization's primary exempt purpose? See	e Statement 1			(Reguired for section
Desc	ribe what was achieved in carrying out th ribe the services provided, the number of	e organization's exempt purp persons benefited, or other r	oses in a clear and co elevant information for	ncise manner, each	(Required for section 501(c)(3) and (4) or
	ram title.				ior oulers.)
28					1
	(Grants \$ ) If th	is amount includes foreign gr	ants, check here		28a
29				· · · · · · · · · · · · · · · · · · ·	
2.5					1
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	(Grants \$ ) If th	is amount includes foreign gr	ants, check here .	. ►∏.	29a
30					
					1
					İ
	(Grants \$ ) If th				20.0
		is amount includes foreign gr	ants, cneck nere		30 a
31	Other program services (attach schedule				
		is amount includes foreign gr	ants, check here		31 a
_32					32
Par	1 IV List of Officers, Directors	Trustees, and Key Em	ployees. List each or	e even if not comp	ensated. (See the instrs.)
		(b) Title and average hours	(c) Compensation (If	(d) Contributions t	o (e) Expense account
	(a) Name and address	per week devoted	not paid, enter -0)	employee benefit plans	and and other allowances
	•	to position	-	deferred compensati	on
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	,		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of			,,
34	each activity  Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	33 34		X
	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 35b		X
	b If 'Yes,' has it filed a tax return on Form 990-T for this year?	330		-
	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
	a Enter amount of political expenditures, direct or indirect, as described in the instructions [37a] 0.  Did the organization file Form 1120-POL for this year?	37b		Х
	·	3, 5		
	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?	38 a		Х
	o If 'Yes,' complete Schedule L, Part II and enter the total amount involved . 38b N/A			
39	Section 501(c)(7) organizations. Enter:	( ~	<b>"</b>	"
	a Initiation fees and capital contributions included on line 9			
	Gross receipts, included on line 9, for public use of club facilities  39b  N/A		.	
40	a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:			
	section 4911 ► 0.; section 4912 ► 0.; section 4955 ► 0.			
	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	40 b		Х
	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 0.  a 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	40 e	لـــــا	Х
41	List the states with which a copy of this return is filed N/A			
42	a The organization's			
72	books are in care of ► Steven A Butler Telephone no ► (406)	671	-221	4
	Located at ► PO Box 11 Billings MT ZIP+4 ► 59103			
		ſ	Yes	No
	o 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'			
			Ì	
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			
,	At any time during the calendar year, did the organization maintain an office outside of the U.S.?.	42c		<u> X</u>
	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	1	- □	N/A
73	and enter the amount of tax-exempt interest received or accrued during the tax year			N/A
	To the state of th			/ ^-
			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead			
	of Form 990-EZ	44		<u> </u>
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		х
RΔ	<del>*************************************</del>	m 991	.E7 (	

	90-EZ (2009) Rimrock Opera Compa			81-0537		Page 4
Part 1	Section 501(c)(3) organization 501(c)(3) organizations and se	s and section 4947 ction 4947(a)(1) no	<b>((a)(1) nonexem</b> p	ot charitable trusts only	y. All sec	tion
	46-49b and complete the table	s for lines 50 and 5	51.		atement	
46 1	id the organization engage in direct or indire	ct political campaign ag	tivities on hehalf of		Ι,	Yes No
fc	or public office? If 'Yes,' complete Schedule (	C, Part I.		· ·	46	X
	id the organization engage in lobbying activit		•	=	47	X
	the organization a school as described in se id the organization make any transfers to an				48 49 a	X
	'Yes,' was the related organization a section	•	related Organization	:	49b	<del></del>
<b>50</b> C	omplete this table for the organization's five mployees) who each received more than \$10	highest compensated e			and key	
	(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) Expe account other allov	and
None						
f To	otal number of other employees paid over \$1	00,000	<del>L</del>	<b> </b>		
<b>51</b> C	omplete this table for the organization's five ompensation from the organization. If there is	highest compensated in s none, enter 'None,'	ndependent contract	ors who each received more	than \$100,0	000 of
	(a) Name and address of each independent contract			(b) Type of service	(c) Compe	osation.
None	(a) Name and address of each independent conti	ractor paid more man \$100,000		(b) Type of service	(c) compe	risation
						······
d To	otal number of other independent contractors	s each receiving over \$	100,000	<u></u>	·	<del></del>
	Under penalties of perjury, I declare that I have examinue, correct, and complete. Declaration of preparer (	nined this return, including acco	mpanying schedules and s	tatements, and to the best of my know	ledge and belie	ef, it is
	true, correct, and complete Declaration of preparer (	other titan officer) is based on	all information of which pre	parer has any knowledge		
Sign	maide S.	butter	_	15113/20	10	
Here	Signature of officer			Date /		
	Lucinda Butler			President		
	Type or print name and title		I-:	In	arar's Iriani.	aa Number
Paid	Preparer's Salf-Prepared		Date	Check II (See	arer's identifyii instructions)	ng number
Pre-	- Sell Hepared			employed > m // // //		<u> </u>
parer' Use	January of cold				<b>**</b> **********	82 W.O.
Only	address, and ZIP + 4				<u> </u>	
May the	IRS discuss this return with the preparer sh				► Yes	X No

Form **990-EZ** (2009)

BAA

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

#### **Public Charity Status and Public Support**

OMB No 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Employer Identification number

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BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Sche	edule A (Form 990 or 990-EZ) 200	9 Rimrock	Opera Compa	any Foundat	ion	81-0537901	
Par	t II Support Schedule for	-			(b)(1)(A)(iv) and	d 170(b)(1)(A)(	vi)
500	(Complete only if you check tion A. Public Support	ed the box on line	5, 7, or 8 of Par	t I.)			<del></del>
	· · · · · · · · · · · · · · · · · · ·			T	T	<del></del>	···
begi	ndar year (or fiscal year nning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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-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)	, ,,,					
	<b>Public support.</b> Subtract line 5 from line 4						
Sec	tion B. Total Support			<del>,</del>	<del></del>	<del></del>	· · · · · ·
Cale begi	ndar year (or fiscal year nning 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 form similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activ	rities, etc. (see ins	structions)			12	
13	First five years. If the Form 990 organization, check this box and		ation's first, seco	nd, third, fourth,	or fifth tax year as	a section 501(c)(3	3) ▶ □
Sec	tion C. Computation of Pu	blic Support P	ercentage				
14	Public support percentage for 20	009 (line 6, columi	n (f) divided by lii	ne 11, column (f)		14	%
15	Public support percentage from	2008 Schedule A,	Part II, line 14			15	%_
16 a	a 33-1/3 support test — 2009. If the and stop here. The organization	e organization did qualifies as a put	not check the boolicly supported o	ox on line 13, an organization.	nd the line 14 is 33-	1/3 % or more, ch	eck this box
t	33-1/3 support test — 2008. If the and stop here. The organization				ia, and line 15 is 33	3-1/3% or more, ch	neck this box
17 a	a 10%-facts-and-circumstances to or more, and if the organization the organization meets the 'facts	meets the 'facts-a	and-circumstance	s' test, check this	s box and <b>stop her</b>	e. Explain in Part	IV how
t	o 10%-facts-and-circumstances to or more, and if the organization organization meets the 'facts-an	meets the 'facts-a	and-circumstance	s' test, check this	s box and stop her	e. Explain in Part	15 is 10% IV how the ►

Schedule A (Form 990 or 990 EZ) 2009 Rimrock Opera Company Foundation

[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.)

<u>sec</u>	tion A. Public Support							
Caler	ndar year (or fiscal yr beginning in)►	(a) 2005	<b>(b)</b> 2006	<b>(c)</b> 2007	(d) 2008	<b>(e)</b> 200	9	(f) Total
1	Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.')	<u>'</u>						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose							
3	Gross receipts from activities that are not an unrelated trade or business under section 513		,					
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf							
5	The value of services or facilities furnished by a governmental unit to the organization without charge							
7a	Total. Add lines 1 through 5 Amounts included on lines 1, 2, 3 received from disqualified persons							
	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year							
c	Add lines 7a and 7b							<del> </del>
8	Public support (Subtract line							
	7c from line 6.)							
<u>Sec</u>	tion B. Total Support							
Cale	ndar year (or fiscal yr beginning in) 🕨	(a) 2005	<b>(b)</b> 2006	(c) 2007	(d) 2008	(e) 200	9	(f) Total
9	Amounts from line 6							
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources							
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975							
	Add lines 10a and 10b  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 ins 9, 10c, 11, and 12.)	,						
	First five years. If the Form 990	is for the organiza	ation's first, secon	d, third, fourth,	or fifth tax year as	a section 5	01(c)(3	3)
Sec	organization, check this box and tion C. Computation of Pul		ercentage					
	Public support percentage for 20			o 12 column (f)\		-	15	9/
	• • • •	•	• • •	e 13, column (1))			15	<u> </u>
	Public support percentage from 2 tion D. Computation of Inv			· · · · · · · · · · · · · · · · · · ·			16	
	Investment income percentage for				mp (f))		17	0/.
18	Investment income percentage fr	•	• • •	•	1011 (1 <i>))</i>		18	<u> </u>
	33-1/3 support tests — 2009. If the o				is more than 33.17	l M. and line 1%		<del></del>
	more than 33-1/3%, check this be	ox and stop here	. The organization	i qualifies as a pu	iblicly supported o	organization		▶ [_]
b	<b>33-1/3 support tests - 2008.</b> If this not more than 33-1/3%, check							and line 18
20	Private foundation. If the organiz					COO INCTITIO	HARE	

Part IV	Supp	lemer	ıt <u>al</u> In	form	ation.	Con	plet	e thi	s pa	rt to j	provid	de	the e	xpla	natio	ns r	equir	ed by	Pari	t II, <sub>e</sub> lio	ne 10	i i
	Part	II, line	1/a	or 1/	b; and	Par	τ III,	line	12.1	Provi	de ar	ıy (	otner	add	itiona	al int	orma	ition.	See	ınstru	uction	s
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Schedule A (Form 990 or 990-EZ) 2009 Rimrock Opera Company Foundation

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#### **Federal Statements**

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**Client RÒFOUND** 

**Rimrock Opera Company Foundation** 

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Statement 1 Form 990-EZ, Part III Organization's Primary Exempt Purpose

Operated for the benefit of and to support the Rimrock Opera Company.

#### Statement 2 Form 990-EZ, Part IV List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Lucinda Butler PO Box 11 Billings, MT 59103	President \$	0.	\$ 0.	\$ 0.
Dr. Steve Butler PO Box 11 Billings, MT 59103	Vice President 0.50	0.	0.	0.
Jenny Chapman PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Mary Cook PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Paul Cook PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Brad Fuller PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Gail Hein PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Darci Hertz PO Box 11 Billings, MT 59103	Treasurer 0	0.	0.	0.
Henrietta Johnstone PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Rimrock Opera Company	0	0.	0.	0.

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**Rimrock Opera Company Foundation** 

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Statement 2 (continued)
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Ginny Mermel PO Box 11 Billings, MT 59103	Director 0	\$ 0.	\$ 0.	\$ 0.
Jani Morse PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Douglas Nagel PO Box 11 Billings, MT 59103	Generl Director 0	0.	0.	0.
Darrah Plank PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Laura Roberts PO Box 11 Billings, MT 59103	Director 0.50	0.	0.	0.
Susan Rose PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Shelly Ryan PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Alan Schuyler PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Michelle Shannon PO Box 11 Billings, MT 59103	Secretary 0	0.	0.	0.
James Thompson PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
Amy Wagler PO Box 11 Billings, MT 59103	Director 0	0.	0.	0.
	Total	\$ 0.	\$ 0.	<u>\$ 0.</u>

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Statement 3 Form 990-EZ, Part VI Regarding Transfers Asso	ciated with Personal Benefit Contracts	
indirectly, to pay pr	tion, during the year, receive any funds, directly emiums on a personal benefit contract? tion, during the year, pay premiums, directly or onal benefit contract?	No
indirectly, on a pers	onal benefit contract?	No