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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$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

OMB No 1545-1150

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 01-01-2012, and ending 12-31-2012

B

Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization

MONTANA CHIROPRACTIC ASSOCIATION

D Employer identification number

81-0306869

E Telephone number

(406) 443-1160

F Group Exemption Number

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.MTCHIRO.ORG

J Tax-exempt status

(check only one)

☐501(c)(3)

☒501(c)( 6)

(insert no )

☐4947(a)(1)

☐527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 81,633

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

|            |    |                                                                                                                                                                                                            |    |         |
|------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| Revenue    | 1  | Contributions, gifts, grants, and similar amounts received                                                                                                                                                 | 1  |         |
|            | 2  | Program service revenue including government fees and contracts                                                                                                                                            | 2  | 48,844  |
|            | 3  | Membership dues and assessments                                                                                                                                                                            | 3  | 29,367  |
|            | 4  | Investment income                                                                                                                                                                                          | 4  | 3,422   |
|            | 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  | Gaming and fundraising events                                                                                                                                                                              | 6d |         |
|            | a  | Gross income from gaming (attach Schedule G if greater than \$15,000)                                                                                                                                      | 6a |         |
|            | b  | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b |         |
| Expenses   | c  | Less direct expenses from gaming and fundraising events                                                                                                                                                    | 6c |         |
|            | d  | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)                                                                                                         | 6d |         |
|            | 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 in Schedule O)                                                                                                                                                                     | 8  |         |
|            | 9  | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                                     | 9  | 81,633  |
|            | 10 | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                       | 10 |         |
|            | 11 | Benefits paid to or for members                                                                                                                                                                            | 11 |         |
|            | 12 | Salaries, other compensation, and employee benefits                                                                                                                                                        | 12 |         |
| Net Assets | 13 | Professional fees and other payments to independent contractors                                                                                                                                            | 13 | 26,500  |
|            | 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                                | 14 |         |
|            | 15 | Printing, publications, postage, and shipping                                                                                                                                                              | 15 | 5,436   |
|            | 16 | Other expenses (describe in Schedule O)                                                                                                                                                                    | 16 | 60,379  |
|            | 17 | Total expenses. Add lines 10 through 16                                                                                                                                                                    | 17 | 92,315  |
|            | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                            | 18 | -10,682 |
|            | 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 | 169,073 |
|            | 20 | Other changes in net assets or fund balances (explain in Schedule O)                                                                                                                                       | 20 | 0       |
|            | 21 | Net assets or fund balances at end of year Combine lines 18 through 20                                                                                                                                     | 21 | 158,391 |

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2012)

Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

|                                                                                | (A) Beginning of year |    | (B) End of year |
|--------------------------------------------------------------------------------|-----------------------|----|-----------------|
| 22 Cash, savings, and investments                                              | 82,914                | 22 | 79,068          |
| 23 Land and buildings                                                          |                       | 23 |                 |
| 24 Other assets (describe in Schedule O)                                       | 86,407                | 24 | 90,816          |
| 25 Total assets                                                                | 169,321               | 25 | 169,884         |
| 26 Total liabilities (describe in Schedule O)                                  | 248                   | 26 | 11,493          |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 169,073               | 27 | 158,391         |

Part III

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

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

PROMOTE CHIROPRACTIC HEALTH CARE AND FOSTER PUBLIC AWARENESS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28

ENHANCEMENT OF CHIROPRACTIC HEALTH CARE, FOSTER PUBLIC RELATIONS AND PROVIDE CONTINUING EDUCATION TO MEMBERS

(Grants \$ 0) If this amount includes foreign grants, check here

29

(Grants \$ ) If this amount includes foreign grants, check here

30

(Grants \$ ) If this amount includes foreign grants, check here

31

Other program services (describe in Schedule O)

(Grants \$ ) If this amount includes foreign grants, check here

32

Total program service expenses (add lines 28a through 31a)

Expenses

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

28a

0

29a

30a

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)

Check if the organization used Schedule O to respond to any question in this Part IV.

| (a) Name and title        | (b) Average hours per week devoted to position | (c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---------------------------|------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| See Additional Data Table |                                                |                                                                           |                                                                                         |                                            |
|                           |                                                |                                                                           |                                                                                         |                                            |
|                           |                                                |                                                                           |                                                                                         |                                            |
|                           |                                                |                                                                           |                                                                                         |                                            |

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V ) Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☒

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |    |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes | No |
| 33  | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .                                                                                                                                                                                                                                                                                               | 33  | No |
| 34  | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .                                                                                                                                                                                                        | 34  | No |
| 35a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .                                                                                                                                                                                                                                                                              | 35a | No |
| b   | If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                                                                                                                                                 | 35b |    |
| c   | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .                                                                                                                                                                                                                                                  | 35c | No |
| 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 <input type="checkbox"/> 37a 0                                                                                                                                                                                                                                                                                                                                                 |     |    |
| b   | Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                     | 37b |    |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year 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 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/> . . . . .                                                                                                                                                                                                                                       |     |    |
| 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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 . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                           |     |    |
| d   | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization . . . . . <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                             |     |    |
| 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 <input type="checkbox"/> . . . . .                                                                                                                                                                                                                                                                                                                                                                                |     |    |
| 42a | The organization's books are in care of <input type="checkbox"/> RMS MANAGEMENT SERVICES Telephone no <input type="checkbox"/> (406) 443-4614<br>Located at <input type="checkbox"/> 36 SO LAST CHANCE GULCH HELENA, MT ZIP + 4 <input type="checkbox"/> 59601                                                                                                                                                                                                              |     |    |
| 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)?<br>If "Yes," enter the name of the foreign country <input type="checkbox"/> . . . . .<br>See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> . | 42b | No |
| c   | At any time during the calendar year, did the organization maintain an office outside the U S ?<br>If "Yes," enter the name of the foreign country <input type="checkbox"/> . . . . .                                                                                                                                                                                                                                                                                       | 42c | No |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input checked="" type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <input type="checkbox"/> 43                                                                                                                                                                                                  |     |    |
|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes | No |
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                                                                                                                                                | 44a | No |
| b   | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                                                                                                                                         | 44b | No |
| c   | Did the organization receive any payments for indoor tanning services during the year? . . . . .                                                                                                                                                                                                                                                                                                                                                                            | 44c | No |
| d   | If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                                                                                                                                              | 44d |    |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                                                                                                                                                                           | 45a | No |
| 45b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .                                                                                                                                                                                                                | 45b |    |

|    |                                                                                                                                                                                                      |     |    |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|    |                                                                                                                                                                                                      | Yes | No |
| 46 | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . |     | No |

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

|     |                                                                                                                                                                      |     |    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                                      | Yes | No |
| 47  | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . |     |    |
| 48  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                       |     |    |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? . . . . .                                                                  |     |    |
| 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 title of each employee paid more than \$100,000 | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
|                                                              |                                                |                                                   |                                                                                         |                                            |
|                                                              |                                                |                                                   |                                                                                         |                                            |
|                                                              |                                                |                                                   |                                                                                         |                                            |
|                                                              |                                                |                                                   |                                                                                         |                                            |
|                                                              |                                                |                                                   |                                                                                         |                                            |

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. . . . .

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ☒ Yes ☐ No

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.

|                        |                                                                                         |                                          |                                       |                                                           |                   |
|------------------------|-----------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------------------------------|-------------------|
| Sign Here              | <div>*****</div> <div>Signature of officer</div>                                        |                                          | <div>2013-05-10</div> <div>Date</div> |                                                           |                   |
|                        | <div>SUE A WEINGARTNER EXECUTIVE DIRECTOR</div> <div>Type or print name and title</div> |                                          |                                       |                                                           |                   |
| Paid Preparer Use Only | Print/Type preparer's name                                                              | Preparer's signature<br>RICK A FROST CPA | Date                                  | Check <input type="checkbox"/> if self-employed           | PTIN<br>P00090983 |
|                        | Firm's name <input checked="" type="checkbox"/> JUNKERMIERCLARKCAMPANELLASTEVENSPC      |                                          |                                       | Firm's EIN <input checked="" type="checkbox"/> 81-0348775 |                   |
|                        | Firm's address <input checked="" type="checkbox"/> PO BOX 1164<br>HELENA, MT 59624      |                                          |                                       | Phone no (406) 442-6901                                   |                   |

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

Additional Data

Software ID:  
Software Version:  
EIN: 81-0306869  
Name: MONTANA CHIROPRACTIC ASSOCIATION

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

| (a) Name and title                      | (b) Average hours per week devoted to position | (c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-----------------------------------------|------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| SUE A WEINGARTNER<br>EXECUTIVE DIRECTOR | 30 00                                          | 0                                                                         | 0                                                                                       | 0                                          |
| MARCUS NYNAS DC<br>PRESIDENT            | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| GREGORY PISK DC<br>VICE PRESIDENT       | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| VJ MADDIO DC<br>SECRETARY/TREASURER     | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| MICHAEL ANDERSON DC<br>DIRECTOR         | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| RICHARD MURACK DC<br>DIRECTOR           | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| GARY PFAFF DC<br>DIRECTOR               | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| NICHOLAS SMITH DC<br>DIRECTOR           | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| MICHAEL WELKER DC<br>DIRECTOR           | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |
| DALE W WILLIAMS DC<br>DIRECTOR          | 1 00                                           | 0                                                                         | 0                                                                                       | 0                                          |

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2012****Open to Public  
Inspection**Name of the organization  
MONTANA CHIROPRACTIC ASSOCIATION**Employer identification number**

81-0306869

| Identifier              | Return Reference              | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| OTHER INVESTMENT INCOME | FORM 990-EZ, PART I, LINE 4   | INTEREST INCOME 3,378 DIVIDEND INCOME 44 TOTAL INCLUDED ON FORM 990-EZ, LINE 4 3,422                                                                                                                                                                                                                                                                                                                                                                                                                        |
| OTHER EXPENSES          | FORM 990-EZ, PART I, LINE 16  | DESCRIPTION BANK & CREDIT CARD FEES AMOUNT 794 DESCRIPTION TELEPHONE AMOUNT 606 DESCRIPTION WEBSITE AMOUNT 325 DESCRIPTION BOARD MEETINGS AMOUNT 946 DESCRIPTION MISCELLANEOUS AMOUNT 728 DESCRIPTION PROFESSIONAL FEES AMOUNT 32,621 DESCRIPTION D&O INSURANCE AMOUNT 706 DESCRIPTION BILLING AND CODING CONSULTING AMOUNT 900 DESCRIPTION DUES AMOUNT 300 DESCRIPTION ANNUAL CONFERENCE EXPENSE AMOUNT 19,316 DESCRIPTION IMPAIRMENT EVALUATION EXPENSE AMOUNT 3,137 TOTAL TO FORM 990-EZ, LINE 16 60,379 |
| OTHER ASSETS            | FORM 990-EZ, PART II, LINE 24 | DESCRIPTION INVESTMENT IN PUBLIC TRADED SECURITIES BEG OF YEAR AMOUNT 86,407 END OF YEAR AMOUNT 89,816 DESCRIPTION PREPAID 2013 ANNUAL CONFERENCE EXPENSES BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 1,000                                                                                                                                                                                                                                                                                                    |
| OTHER LIABILITIES       | FORM 990-EZ, PART II, LINE 26 | DESCRIPTION DEFERRED REVENUE BEG OF YEAR AMOUNT 248 END OF YEAR AMOUNT 11,493                                                                                                                                                                                                                                                                                                                                                                                                                               |

**TY 2012 Transfers Personal Benefits  
Contracts Declaration**

**Name:** MONTANA CHIROPRACTIC ASSOCIATION

**EIN:** 81-0306869

**Declaration:** THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.