Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning January 1, 2013, and ending December 31, 20 13

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

C Name of organization THE MONTANA LAND RELIANCE

Doing Business As MONTANA LAND RELIANCE/MLR

Number and street (or P O box if mail is not delivered to street address) PO BOX 355

Room/suite

City or town, state or province, country, and ZIP or foreign postal code HELENA, MT 59624

D Employer identification number 81-0369262

E Telephone number 406-443-7027

G Gross receipts $ 2,504,851

F Name and address of principal officer Lois Delger-DeMars (same as above)

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☑ No

If "No," attach a list (see instructions)

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.mtlandreliance.org

H(c) Group exemption number ▶

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1978

M State of legal domicile MT

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The mission of MLR is to partner with landowners to provide permanent protection for private lands that are significant for agricultural production, forest resources, fish and wildlife habitat, and open space.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	25
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

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			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	4,425,386	1,867,905
	9	Program service revenue (Part VIII, line 2g)	71	12
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,391	4,187
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,010	(9,694)
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,451,858	1,862,410
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	86,516	121,200
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	924,004	914,463
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,535,315	361,937
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,545,835	1,397,600
	19	Revenue less expenses. Subtract line 18 from line 12	906,023	464,810
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,193,875	2,687,028
	21	Total liabilities (Part X, line 26)	30,974	59,317
	22	Net assets or fund balances. Subtract line 21 from line 20	2,162,901	2,627,711

Part II Signature Block

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

▶ George S Ol President — 5/5/14

Signature of officer — Date

▶ George S Olsen President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2013)

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . ☑

1 Briefly describe the organization's mission:

The mission of MLR is to partner with landowners to provide permanent protection for private lands that are significant for agricultural production, forest resources, fish and wildlife habitat, and open space.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 340,664 including grants of $) (Revenue $)

Land Projects:

MLR worked with over 30 landowners in 2013 to permanently protect their private lands for continued agricultural production, open space, and natural habitat. Sixteen of these landowners donated/sold conservation easements to MLR in 2013 that protected over 20,031 acres, including 24.6 miles of river and stream frontage, 68 acres of wetlands, 8,024 acres of range/forest lands, and 5,372 acres of important elk habitat. There were 1,377 acres protected within the Greater Yellowstone Ecosystem that surrounds Yellowstone National Park and over 300 acres protected within the Northern Continental Divide Ecosystem near Glacier National Park Over 80% of the new conservation easements completed by MLR in 2013 were adjacent to or within 5 miles of other lands permanently protected by conservation easements. At the end of 2013, MLR had protected over 927,000 acres, including 275,484 acres around Yellowstone National Park and 18,793 acres in the area of Glacier National Park.

For a complete list of all the land projects and expenses related to each, please see Schedule O.

4b (Code:) (Expenses $ 362,538 including grants of $ 50,200) (Revenue $)

Stewardship & Monitoring:

MLR granted a total of $50,200 to the Montana Land Reliance Foundation, Inc., to be invested into the Land Protection Fund; the fund used to assist MLR with its stewardship costs related to the 800 easements MLR currently holds. MLR stewardship staff (consisting of the Lands Manager, 2 full-time Land Stewards, and 12 seasonal Land Stewards) monitors every conservation easement held by MLR on an annual basis and sometimes more frequently. This monitoring includes a visit to the subject property and discussions with the landowners and managers. The stewardship staff also work with existing easement holders to supply natural resource information and contacts for the landowners to improve their land holdings for conservation purposes. Stewardship staff also works with legal counsel in regard to any potential issues that arise regarding enforcement of conservation easements held by MLR

For a list of stewardship and monitoring related expenditures, please see Schedule O.

4c (Code:) (Expenses $ 431,505 including grants of $ 71,000) (Revenue $)

Education & Outreach

MLR made grants of $71,000 to the Montana Land Reliance Foundation, Inc., to be invested. The grants were made at the request of donors and were intended to help MLR continue with its current and future outreach and education activities centered around land conservation in Montana.

MLR staff travel across the State of Montana conducting meetings with potential clients, county planning boards, county commissioners, various agricultural/trade groups/organizations, and other community groups to provide answers to their questions and conduct general educational activities focused on the benefits of land conservation and conservation easements. For these outreach activities, MLR publishes various educational brochures and an annual report to provide information and enhance the transparency of its public interest activities. Additionally, staff participate with numerous conservation groups to educate the general public about the land trust community's conservation efforts.

For a list of expenditures related to MLR's outreach and education activities, please see Schedule O.

4d Other program services (Describe in Schedule O)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses ▶ 1,134,707

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	✓	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	✓	
3	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*	3		✓
4	**Section 501(c)(3) organizations.** 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*	4	✓	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7	✓	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		✓
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	✓	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	✓	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		✓
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	✓	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		✓
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		✓
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV.*	14b		✓
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		✓
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.*	16		✓
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		✓
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	✓	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✓
20 a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	✓	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		✓
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✓
b	Is the organization 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*	25b		✓
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c	✓	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	✓	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	✓	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		✓
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38		

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	5			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	✓	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	24			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	✓	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		✓
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	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)?			4a		✓
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	✓	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	✓	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	✓	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		✓
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		✓
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		✓
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . .	1a 10			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent .	1b 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? .		3		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		✓
6	Did the organization have members or stockholders?		6		✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	✓	
b	Each committee with authority to act on behalf of the governing body?		8b	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .		9		✓

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		✓
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	✓	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	✓	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	✓	
13	Did the organization have a written whistleblower policy?	13	✓	
14	Did the organization have a written document retention and destruction policy?	14	✓	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	✓	
b	Other officers or key employees of the organization	15b	✓	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ N/A

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available. Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ▶ Lois Delger-DeMars, MLR, 324 Fuller Ave, Helena, MT 59601; 406-443-7027

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☑

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) George Olsen President	3	✓						0	0	0
(2) Carol Bibler Vice-President	1	✓						0	0	0
(3) Phil Rostad Secretary-Treasurer	1	✓						0	0	0
(4) Jerry Townsend Director	1	✓						0	0	0
(5) Allen Bjergo Director	1	✓						0	0	0
(6) Roy O'Connor Director	1	✓						0	0	0
(7) Judith Hutchins Director	1	✓						0	0	0
(8) Rick Berg Director	1	✓						0	0	0
(9) Judy Tureck Director	1	✓						0	0	0
(10) Chris Montague Director	1	✓						0	0	0
(11)										
(12)										
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

		D	E	F
1b	**Sub-total** ▶	0	0	0
c	**Total from continuation sheets to Part VII, Section A** ▶	0	0	0
d	**Total (add lines 1b and 1c)** ▶	0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

			Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		✓
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		✓
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
N/A		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events . . .	1c	66,760				
	d	Related organizations . . .	1d	498,412				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,302,733				
	g	Noncash contributions included in lines 1a-1f $		64,600				
	h	**Total.** Add lines 1a–1f . . . . ▶			1,867,905			
Program Service Revenue				Business Code				
	2a	publications		813312	12	0	0	0
	b				0	0	0	0
	c				0	0	0	0
	d				0	0	0	0
	e				0	0	0	0
	f	All other program service revenue .			0	0	0	0
	g	**Total.** Add lines 2a–2f . . . . ▶			12			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . . ▶			5,758			
	4	Income from investment of tax-exempt bond proceeds ▶			0			
	5	Royalties . . . . ▶			0			
			(i) Real	(ii) Personal				
	6a	Gross rents . .	0	0				
	b	Less: rental expenses	0	0				
	c	Rental income or (loss)	0	0				
	d	Net rental income or (loss) . . . . ▶			0	0	0	0
	7a	Gross amount from sales of assets other than inventory	(i) Securities 608,258	(ii) Other 0				
	b	Less: cost or other basis and sales expenses .	609,829	0				
	c	Gain or (loss) . .	(1,571)	0				
	d	Net gain or (loss) . . . . ▶			(1,571)	0	0	0
	8a	Gross income from fundraising events (not including $ 66,760 of contributions reported on line 1c). See Part IV, line 18 . . . . . a		22,918				
	b	Less. direct expenses . . . . b		32,612				
	c	Net income or (loss) from fundraising events . ▶			(9,694)		0	0
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . . a		0				
	b	Less: direct expenses . . . b		0				
	c	Net income or (loss) from gaming activities . ▶			0	0	0	0
	10a	Gross sales of inventory, less returns and allowances . . . a		0				
	b	Less: cost of goods sold . . . b		0				
	c	Net income or (loss) from sales of inventory . . ▶			0	0	0	0
		Miscellaneous Revenue		Business Code				
	11a				0	0	0	0
	b				0	0	0	0
	c				0	0	0	0
	d	All other revenue . . .		0	0	0	0	0
	e	**Total.** Add lines 11a–11d . . . . . . ▶			0			
	12	**Total revenue.** See instructions. . . ▶			1,862,410	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	121,200	121,200		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22 . . .	0	0		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . .	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . .	0	0	0	0
7	Other salaries and wages	712,880	549,101	117,341	46,438
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	77,228	64,099	9,268	3,861
9	Other employee benefits	52,344	43,445	6,281	2,618
10	Payroll taxes	72,011	60,039	8,642	3,330
11	Fees for services (non-employees).				
a	Management	0	0	0	0
b	Legal	22,331	22,286	45	0
c	Accounting	15,313	5,800	7,513	2,000
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	37,286	33,752	1,924	1,610
12	Advertising and promotion	44,399	42,117	0	2,282
13	Office expenses	49,786	34,403	9,272	6,111
14	Information technology	1,929	1,050	529	350
15	Royalties	0	0	0	0
16	Occupancy	33,289	25,695	5,863	1,731
17	Travel	69,311	56,753	1,953	10,605
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings .	20,487	19,487	500	500
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization .	24,161	19,329	3,624	1,208
23	Insurance	14,007	9,759	3,489	759
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Equipment (minor purchases/maintenance)	17,268	14,022	1,986	1,260
b	Noncollectable accounts	370	370		
c	Easement acquisitions	12,000	12,000	0	0
d		0	0	0	0
e	All other expenses	0	0	0	0
25	**Total functional expenses.** Add lines 1 through 24e	1,397,600	1,134,707	178,230	84,663
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)	0	0	0	0

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			144,573	1	274,941
	2	Savings and temporary cash investments			1,716,634	2	1,365,233
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			61,304	4	245,682
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			0	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	247,401			
	b	Less. accumulated depreciation	10b	109,531	123,156	10c	137,870
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			0	12	0
	13	Investments—program-related. See Part IV, line 11			147,421	13	662,499
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			787	15	803
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			2,193,875	16	2,687,028
Liabilities	17	Accounts payable and accrued expenses			30.974	17	59,317
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			0	25	0
	26	**Total liabilities.** Add lines 17 through 25			30,974	26	59,317
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			2,131,214	27	2,581,008
	28	Temporarily restricted net assets			30,900	28	45,900
	29	Permanently restricted net assets			787	29	803
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			0	30	0
	31	Paid-in or capital surplus, or land, building, or equipment fund			0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds			0	32	0
	33	Total net assets or fund balances			2,162,901	33	2,627,711
	34	Total liabilities and net assets/fund balances			2,193,875	34	2,687,028

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,862,410
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,397,600
3	Revenue less expenses. Subtract line 2 from line 1	3	464,810
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,162,901
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,627,711

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	✓	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✓	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✓	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		✓
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	**Employer identification number**
THE MONTANA LAND RELIANCE	81-0369262

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat No 11285F **Schedule A (Form 990 or 990-EZ) 2013**

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 . . . . 15 %

16a **33¹/₃% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33¹/₃% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **33¹/₃% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33¹/₃% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶ ☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

	Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,751,492	1,169,049	2,983,100	4,425,386	1,867,905	12,196,932
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .	28,118	22,539	2,394	7,081	(9,682)	50,450
3	Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .	0	0	0	0	0	0
5	The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6	**Total.** Add lines 1 through 5	1,779,610	1,191,588	2,985,494	4,432,467	1,858,223	12,247,382
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .	0	0	0	0	0	0
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c	Add lines 7a and 7b . . .	0	0	0	0	0	0
8	**Public support** (Subtract line 7c from line 6.)						12,247,382

Section B. Total Support

	Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9	Amounts from line 6	1,779,610	1,191,588	2,985,494	4,432,467	1,858,223	12,247,382
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .	204,682	468,332	15,532	19,391	4,187	712,124
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c	Add lines 10a and 10b	204,682	468,332	15,532	19,391	4,187	712,124
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13	**Total support.** (Add lines 9, 10c, 11, and 12.)	1,984,292	1,659,920	3,001,026	4,451,858	1,862,410	12,959,506

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	94 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	89 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f)) . . .	17	5 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	11 %

19a **33⅓% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization . ▶ ☑

b **33⅓% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

PART III, Line 2 -- MLR produces various publications for staff's use as outreach materials for potential new land conservation projects and for educational activities In 2013, MLR also held an annual fundraising event and an agricultural forum that, when the cash donations were excluded from the total, resulted in a loss of income (see Schedule G, Part II).

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

Name of organization	**Employer identification number**
THE MONTANA LAND RELIANCE	81-0369262

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

2 Political expenditures ▶ $ 0

3 Volunteer hours 0

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ 0

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ 0

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

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

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

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

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

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

	Limits on Lobbying Expenditures **(The term "expenditures" means amounts paid or incurred.)**	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	0
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	0	0
c	Total lobbying expenditures (add lines 1a and 1b)	0	0
d	Other exempt purpose expenditures	1,397,600	0
e	Total exempt purpose expenditures (add lines 1c and 1d)	1,397,600	0
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	214,760	0

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000.

g	Grassroots nontaxable amount (enter 25% of line 1f)	53,690	0
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2010	**(b)** 2011	**(c)** 2012	**(d)** 2013	**(e)** Total
2a	Lobbying nontaxable amount	243,766	300,590	327,292	214,760	1,086,408
b	Lobbying ceiling amount (150% of line 2a, column (e))					0
c	Total lobbying expenditures	0	0	0	0	0
d	Grassroots nontaxable amount	60,942	75,143	81,823	53,690	271,598
e	Grassroots ceiling amount (150% of line 2d, column (e))					407,397
f	Grassroots lobbying expenditures	0	0	0	0	0

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information

Part IV **Supplemental Information** *(continued)*

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization: THE MONTANA LAND RELIANCE

Employer identification number: 81-0369262

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☑ Protection of natural habitat
☑ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	800
b	Total acreage restricted by conservation easements	2b	927,279
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 8

4 Number of states where property subject to conservation easement is located ▶ 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☑ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ 8,173

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ 362,538

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☑ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other ____________

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? . . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three years back	**(e)** Four years back
1a Beginning of year balance . . .	0	0	0	365,456	269,371
b Contributions	0	0	0	0	99,152
c Net investment earnings, gains, and losses	0	0	0	8,385	933
d Grants or scholarships				(369,841)	0
e Other expenditures for facilities and programs	0	0	0	(4,000)	(4,000)
f Administrative expenses	0	0	0	0	0
g End of year balance	0	0	0	0	365,456

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 0%

b Permanent endowment ▶ 0%

c Temporarily restricted endowment ▶ 0%

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		✓
(ii) related organizations	3a(ii)	✓	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	✓	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land	0	55,000		55,000
b Buildings	0	0	0	0
c Leasehold improvements . . .	0	15,000	0	15,000
d Equipment	0	177,401	109,531	67,870
e Other	0	0	0	0
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . . ▶				137,870

Part VII **Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII **Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) **Liquid Assets & cash**	**662,499**	**cost**
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶	**662,499**	

Part IX **Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) **Conservation Easements**	**800**
(2) **Mineral rights**	**2**
(3) **Water rights**	**1**
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	**803**

Part X **Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART II, Line 3 (conservation easement modifications): Of the total 800 conservation easements MLR held at the end of 2013, eight easement documents were modified, which represents approximately 1% of the total easements. All eight corrections/amendments were to correct errors or omissions, mutual mistakes that were discovered only after the passage of time, and to eliminate ambiguities in easements that would have led to enforcement challenges, and in the process to secure owners ratification of the conservation values and purposes of the original easements. The process for amendment followed MLR's rigorous conservation easement amendment policies in accordance with national standards of practice.

1) American Prairie Reserve. This conservation easement, for which no tax deduction was claimed, was completed in 2011 (dated 12/20/11, recorded 12/23/11, as Doc. No. 343843, Bk 50-DOC, page 748, records of Phillips County, Montana) and protects 8,853 acres in the Lower Missouri River Valley. The easement was corrected to replace an inaccurate map exhibit of the "Historically Cultivated Areas" on the protected property and to document the precise location of the permitted "Residential Building Areas." Inaccuracies in the original map exhibit resulted from errors in the original field survey and reconnaissance work that were conducted prior to the grant The correction also

Part XIII Supplemental Information *(continued)*

clarified the scope of permitted agricultural uses on the property to accurately reflect the parties' original intentions and ensure perpetual protection and preservation of the Conservation Values, including threatened sage grouse habitat The Correction and Amendment of Conservation Easement document was dated 8/16/13, and recorded on 8/22/13, as Doc. No. 346156, Bk 57-DOC, page 588.

2) Bruggeman Property. This easement protects 4,250 acres in the Milk River Valley in Phillips County, Montana. The original easement was dated 12/22/08, and recorded on 12/29/08, as Doc. No 339056, Bk 37-DOC, pages 736-765. The parties corrected map exhibits to the conservation easement to remedy an inadvertent drafting error. The legend boxes in the conservation easement's map exhibits, which identify non-residential areas of the protected property, did not match the symbol used on the maps The map exhibits were replaced to clarify the area of the property that excludes and prohibits all residential development on the property in perpetuity. The Correction to Deed of Conservation Easement was dated 4/24/13, recorded 5/2/13, as Doc. No. 345721, Bk 56-Doc, page 138, records of Phillips County, Montana.

3) Fogarty Property. This easement protects 202 acres in the Blackfoot River Valley in Powell County, Montana. The original Deed of Conservation Easement was dated 7/27/98, recorded 7/31/98, as Doc. No. 145650, Bk. 99 Deed, page 579 The parties corrected the legal description in the conservation easement to remove a certain tract of land that the original donor of the easement did not own at the time of the grant. This error resulted from a mutual mistake of fact in the parties' understanding of the landowners' property boundaries when the easement was granted. In particular, the legal description used in the conservation easement inadvertently included a tract of land that had been granted by the landowners to the State of Montana 11 years prior to the grant of the easement. In the correction, the parties expressly ratified the terms and conditions of the conservation easement as the easement encumbers the protected property. The Correction of Deed of Conservation Easement document was dated 4/9/13, recorded 4/19/13, as Doc. No. 169569, Bk. 126 Deed, page 172, records of Powell County, Montana.

4) Roe Property. This Deed of Conservation Easement was originally dated 12/12/07, recorded on 12/13/07, as Doc. No. 161446, Bk. 117 Deeds, page 355. This 1,526-acre property is located in Powell County, Montana, within the famous Blackfoot River Valley. The parties ratified the terms of the 2007 easement and amended certain terms to clarify ambiguities in the language of the original easement that could have been construed to allow the easement grantors and their children to construct more than one (1) additional single-family residence, which was not intended or contemplated at the time of the grant. The ratified and amended conservation easement now clearly names the

(continued within Schedule O)

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
THE MONTANA LAND RELIANCE

Employer identification number
81-0369262

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
		Yes	**No**			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

			(a) Event #1 Summer Event (event type)	(b) Event #2 Ag Forum (event type)	(c) Other events Trail Run (total number)	(d) Total events (add col (a) through col (c))
Revenue	1	Gross receipts	68,428	21,000	250	89,678
	2	Less: Contributions . .	45,510	21,000	250	66,760
	3	Gross income (line 1 minus line 2)	22,918	0	0	22,918
Direct Expenses	4	Cash prizes	0	0	0	0
	5	Noncash prizes .	0	0	0	0
	6	Rent/facility costs . . .	0	800	0	800
	7	Food and beverages . .	4,200	0	0	4,200
	8	Entertainment				
	9	Other direct expenses .	25,509	2,103		27,612
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . ▶				32,612
	11	Net income summary. Subtract line 10 from line 3, column (d) . . . . ▶				(9,694)

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue . .				
Direct Expenses	2	Cash prizes . . .				
	3	Noncash prizes . .				
	4	Rent/facility costs . .				
	5	Other direct expenses .				
	6	Volunteer labor	☐ Yes ________ % ☐ No	☐ Yes ________ % ☐ No	☐ Yes ________ % ☐ No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . ▶				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . ▶				

9 Enter the state(s) in which the organization operates gaming activities: ____________________

a Is the organization licensed to operate gaming activities in each of these states? . . . . ☐ Yes ☐ No

b If "No," explain: ____________________

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . ☐ Yes ☐ No

b If "Yes," explain: ____________________

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990.*

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2013

Open to Public Inspection

Name of the organization
THE MONTANA LAND RELIANCE

Employer identification number
81-0369262

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Montana Land Reliance Foundation, PO Box 355, Helena, MT 59624	27-1125289	501(c)(3)	121,200	0	cash	N/A	investments
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 0

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No 50055P

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

The Montana Land Reliance Foundation, Inc., was established to provide services to The Montana Land Reliance (MLR), to provide financial assistance to MLR, and to hold assets in support of MLR. Three members of MLR's Board of Directors serve on the Board of the Montana Land Reliance Foundation to provide oversight of the use of funds provided to the Foundation by MLR. MLR monies granted to the Foundation are invested to provide income that is then granted to MLR to assist in the completion of land projects, to assist with the financial burden of monitoring existing conservation easements, to assist MLR with costs associated with its education and outreach program to landowners, professionals, and other conservation organizations, and to assist MLR with its general operating expenses. In 2013, MLR granted: 1) $1,000 to the Foundation to invest in the Eastern Montana Fund (income from which is used to assist with the general operating costs associated with MLR's eastern Montana office); 2) $70,000 to be invested in the Education and Outreach Fund (income used to assist with MLR's education and outreach activities); and 3) $50,200 to be invested into the Land Protection Fund (income from which is used to assist MLR with conservation easement project costs and monitoring/stewardship costs).

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

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Name of the organization
THE MONTANA LAND RELIANCE

Employer identification number
81-0369262

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total . . . . ▶							$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
					Yes	No
(1)	Montana Land Reliance	support org	$30,000	accounting services per		✓
(2)	Foundation	to MLR		Intercorporate Service		
(3)				Agreement		
(4)						
(5)			$468,412	Grant request to cover		✓
(6)				costs associated with		
(7)				MLR's operations,		
(8)				monitoring/enforcement		
(9)				of easements, & educa-		
(10)				tion/outreach activity		

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

There are three current members of MLR's Board of Directors who serve on the Board of Directors of the Montana Land Reliance Foundation -- Carol Bibler, Judith Hutchins, and Jerry Townsend. These three individuals provide oversight of the funds that MLR invests in the Foundation to further its conservation efforts across the State of Montana. Two members of the Foundation's Board of Directors are not members of the MLR's Board of Directors and provide additional oversight of the investment funds.

Through an Intercorporate Services Agreement, MLR provides accounting/bookkeeping and administrative support for the Foundation. In 2013, the Foundation's Board of Directors approved a grant request from The Montana Land Reliance in the amount of $468,412 to cover MLR's costs related to education and outreach activities, and the monitoring/enforcement of the 800 conservation easements currently held by the organization.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990.*

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Name of the organization: THE MONTANA LAND RELIANCE
Employer identification number: 81-0369262

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	✓	7	57,631	market quotation
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other	✓	16	16	valued @ $1.00/each
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (mileage)	✓	1	192	federal reimbursement
26	Other ▶ (lodging)	✓	1	750	vendor receipt
27	Other ▶ (conference table)	✓	1	4,800	vendor receipt
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 10

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		✓
b	If "Yes," describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	✓	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		✓
b	If "Yes," describe in Part II.			
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

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Employer identification number: 81-0369262

PART III, Line 4a (specific expenditures related to land projects);

General planning/preliminary easement discussions - 277,774 Specific expenses related to land project negotiations/completion: Broadus II - 529; Williams - 1,506; Granger Ranch IV - 638; Boylan - 143, Sterling - 155; Kalsta - 143; Gainey - 2,334; AA Ranch II - 167; Highland View Ranch - 792; Mueller II - 1,027; Anderson - 706; Jackson - 68; Swindlehurst - 35; Nolan - 322; Zoellner II - 1,205; Stevenson - 3,438; Hoyt - 457; DeLong - 1,818; Goode - 861, Triple DJ Ranch - 254; Oswood - 35; Brenneman - 1,860; King - 1,181; Hooper - 451; Circle S Ranch I - 2,545; Circle S Ranch II - 2,371; Circle 3 Ranch - 1,882; Micks II - 744, McIntire - 1,551, Switchback Ranch III - 1,150; Folkvord - 3,021; Widdicombe II - 381; Widdicombe III - 362; OK Bar Ranch - 2,766; Switchback Ranch IV - 209; Rainbow Lake - 1,974; Graham IV - 535; Broadbent VI - 660; River House - 1,005; Gilman - 2,944; Raible - 4,220; Ellison - 90; Sampson - 869; James land - 268; Campbell - 114; Rahr - 734. Easement bargain purchase - Circle S Ranch I - 12,000. Collectible project accounts from previous years - 370. MLR did not receive any county, state, or federal grant monies in 2013.

PART III, Line 4b (specific expenditures related to stewardship & monitoring activities):

In addition to the $50,200 grant to the Montana Land Reliance Foundation referenced in Part III, line 4b of this Form 990, monitoring and stewardship expenditures totaled $312,338 (salaries/benefits - 270,813, printing - 2,457, rent - 2,495, equipment - 1,045, insurance/licensing - 235, telephone - 1,684, contract - 786, legal - 8,463, postage/supplies - 3,792; travel/per diem - 20,568). Stewardship/monitoring activities are carried out by three full-time land stewards and 12 seasonal land stewards and involved annual visits to each of the 800 conservation easement properties.

PART III, Line 4c (specific expenditures related to outreach and education activities):

In addition to the $71,000 grant to the Montana Land Reliance Foundation referenced in Part III, line 4c of this Form 990, the following expenditures were incurred for outreach and education activities: general outreach activities to landowners, accountants, attorneys, government agencies, etc., - 215,809; outreach events - 18,148; brochures/annual report/newsletters - 22,267, media outreach - 24,090; memberships/outreach presentations to state, regional, and national conservation/agricultural organizations - 54,471; state/national policy - 1,235; Montana Land Reliance Foundation/Ruby Habitat Foundation - 24,485.

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PART VI, Section B, Line 11a:

MLR's annual Form 990 is drafted by staff and distributed to MLR's full Board of Directors for review and comment. The drafted Form 990 is also reviewed in detail with the independent auditors during MLR's annual audit process. Should the drafting of the Form 990 be delayed and there is not ample time for the full Board's review, the MLR Financial Committee is authorized to review and approve the return.

PART VI, Section B, Line 12c:

MLR's conflict of interest policy covers all employees, board members, members of the council of trustees, major donors, and individuals such as independent contractors or former employees who might have access to inside information (conflicted parties) and references conflicted parties' spouse, domestic partner, parents, grandparents, children, grandchildren, siblings, or business entities (related parties). Conflicted parties must disclose the material facts of the transaction and his/her interest to the full board/staff prior to any discussion, and shall not vote on or be present for the discussion of an issue. Potential conflicts of interest are documented in the board minutes and discussed with legal counsel if necessary. In accordance with Montana law, a board transaction with a conflicted party may only be authorized, approved, or ratified if the transaction received the affirmative vote of a majority of the directors who have no direct or indirect interest in the transaction. Each director and employee signs a statement which affirms he/she has received, read, understands, and agrees to comply in all respects with MLR's conflict of interest policy.

PART VI, Section B, line 15a and 15b:

The salaries of all MLR employees are determined by the Board of Directors following recommendations of the Management Team and the board's Compensation and Evaluation Committee and are based upon their review of salary/benefit surveys conducted on other conservation organizations across the country. These surveys are conducted annually by the Land Trust Alliance and by TREC (a nationally known survey organization). MLR staff may also be given cost-of-living increases that are based upon the Social Security Administration's cost-of-living calculations. The Compensation and Evaluation Committee has the authority to revise proposed salary packages if they determine that is necessary/warranted. The annual salary packages (along with recommendations from the Compensation and Evaluation Committee) are presented to and discussed with the full Board of Directors for final approval on an annual basis.

Name of the organization
THE MONTANA LAND RELIANCE

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PART VI, Section C, Line 19:

MLR provides its governing documents, conflict of interest policy, and audited financial statements to the general public upon request at no cost

PART VII, Section A:

MLR did not compensate any officer, director, trustee, or key employee No member of MLR's Management Team (three managing directors, the operations manager, and the lands manager) was compensated more than $100,000 in 2013 These five individual staff members are responsible for the overall management of the organization's day-to-day activities

SCHEDULE D, Part II, line 3:

Easement Modification (continued)

4) Roe (continued)

parties who may construct the additional residence and includes only the surviving easement grantor and her children, and provides for termination of this reserved development right in its entirety if the named parties do not exercise their reserved right to construct the additional residence during their lifetimes The Ratification and Amendment of Deed of Conservation Easement was dated 12/17/13, recorded on 12/18/13, as Doc. No 170591, Bk 127 Deed, page 347, public records of Powell County, Montana

5) Taylor Property (Little Dipper Ranch, LLC). The original Deed of Conservation Easement on this 62-acre property was dated 12/17/98, recorded on 12/18/98, as Doc No 444715, Bk 228 Deeds, page 716, public records of Ravalli County, Montana. The parties corrected, amended and ratified the conservation easement to delete an unenforceable requirement in the 1998 easement that the subject property could only be conveyed and transferred with other adjacent property that was not encumbered with, and was not subject to, any conservation easement held by Grantee or any other party. At the time of the grant of the original conservation easement, the Grantee was granted no legal rights in this adjacent property by the owner thereof. The parties also amended certain terms to clarify ambiguities in the language of the original easement that could have been construed to allow the easement grantors and their children to construct more than one (1) additional single-family residence, which the parties did not intend when the easement was granted The ratified and amended conservation easement now clearly names the specific parties who may construct the additional residence, and provides for termination of this reserved right in its entirety if the named parties do not exercise the reserved right to construct the additional residence during their lifetimes The parties expressly ratified all other terms and conditions of the original conservation easement restrictions The Correction and Ratification of Deed of Conservation Easement was dated 4/19/13, recorded on 4/23/13, as Doc 666628, in the public records of Ravalli County

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6) Nelson (Greg/Gina). This Deed of Conservation Easement, originally dated 12/30/97, recorded on 12/30/97, as Doc. No 1997-3641-0050, records of Flathead County, Montana, protects 81 acres in the Flathead Valley. The parties corrected the legal description in the conservation easement to remove a certain tract of land that was erroneously included in the final draft of the conservation easement which the parties did not intend to encumber, as documented in contemporaneous maps, requests for county review and approval, funding agreements, and baseline documentation The revised and corrected conservation easement also added approximately 13 acres to the conservation easement, reflecting a resurvey of the boundaries of the protected property to reflect the accretion of additional lands along the banks of the Flathead River since the easement was granted Finally, the landowners ratified the conservation easement terms in the revised, recorded correction The Correction to and Partial Quit Claim Deed of Conservation Easement was dated 4/8/13, recorded on 4/24/13, as Doc No. 2013-0000-9866, records of Flathead County, Montana

7) Webb Property This 4,879-acre property is located in the Paradise Valley near Yellowstone National Park The Deed of Conservation Easement was dated 12/20/05, recorded 12/28/05, as Doc No. 331833, Roll R 229, public records of Park County, Montana In accordance with the original agreement of both the Grantor and Grantee, as reflected in specific terms of the conservation easement, the legal description of the subject property was amended to reflect the completion of a boundary adjustment with a neighboring property owner The boundary adjustment was in process when the conservation easement was granted in 2005, and the Grantor and Grantee of the easement specifically contemplated adjustment and correction of the conservation easement's legal description once the boundary adjustment became final After completion of the conservation easement correction, an additional 10.92 acres were added to the conservation easement. The Correction of Legal Description of Grant Deed of Conservation Easement and Amendment and Ratification of Previous Deed of Conservation Easement document was dated 6/24/13, recorded on 6/27/13, as Doc. No 377352, records of Park County, Montana

8) Whitney - Bigfork Property. This easement was originally donated by a Deed of Conservation Easement, dated 7/31/00, recorded on 8/8/00, as Reception No 2000-2210-8330, records of Flathead County, Montana In compliance with a court order dated 11/5/12 in Cause No. DV-03-251 (Montana Eleventh Judicial District Court, Flathead County, Montana), the parties corrected a mutually mistaken legal description of a portion of the property protected by the conservation easement, which consists of an island of disputed ownership in a navigable river Grantee appears as a party to this litigation to protect its conservation easement rights in the disputed island. The Correction to Deed of Conservation Easement was dated 9/25/13, recorded 10/9/13, as Reception No 2013-0002-6097

SCHEDULE D, Part II, line 9:

Conservation easements are recorded by MLR as in-kind donations with a value of $1 each By a resolution of the Board of Directors, MLR values all conservation easements held at a nominal amount of $1 due to the fact that said easements cannot be sold, transferred, or borrowed against Expenses incurred in "bargain" purchases of easements and other in-house expenses related to completion of conservation easements are expensed out in the year of the purchase and/or donation. The following is the text of the footnote used in MLR's annual audited financial statements "MLR has acquired conservation easements from various contributors Conservation easements represent

Name of the organization
THE MONTANA LAND RELIANCE

Employer Identification Number
81 : 0369262

rights to restrict use of certain properties. By accepting the easement contribution, MLR commits to protecting the easement restrictions in perpetuity. The easements have no market value in the hands of MLR. MLR can assign the easements only to another qualified conservation organization Accordingly, they are represented in the financial statements at a nominal value of one dollar per easement Purchased easements are expensed "

SCHEDULE D -- Part V, Lines 3 & 4

The Montana Land Reliance Foundation, Inc , was established to hold assets in support of The Montana Land Reliance (MLR) as a related 509(a)(3) support organization. Two of the funds that are currently held by and overseen by the Foundation are the Conservation Fund and the Traditions Fund (both endowment funds)

Conservation Fund The Conservation Fund provides a source of revenue to MLR for outreach to landowners for land conservation projects, and research, public outreach, and education on private land conservation The present value of any contribution to the Fund is not expended as required by Montana Administrative Rule 42.15.507(9) and any successor provisions The corpus may not be used Any grant requests to the Foundation from MLR must be authorized by the Foundation's Board of Directors.

Traditions Fund The Traditions Fund provides a steady source of revenue to MLR for bridge capital for property acquisitions, for option purchases for all or a portion of a threatened property to be resold to a conservation buyer, or for conservation easement purchases The corpus of the fund may not be used Any grant requests to the Foundation from MLR must be authorized by the Foundation's Board of Directors

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

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2013
Open to Public Inspection

Name of the organization: THE MONTANA LAND RELIANCE

Employer identification number: 81-0369262

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) Ruby Habitat Foundation, PO Box 638, Sheridan, MT 59749 EIN #45-0487621	support organization	Montana	509(a)(3)	N/A	MLR		✓
(2) Montana Land Reliance Foundation, PO Box 355, Helena, MT 59624; EIN #27-1125289	support organization	Montana	509(a)(3)	N/A	MLR		✓
(3)							
(4)							
(5)							
(6)							
(7)							

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		✓
b	Gift, grant, or capital contribution to related organization(s)	1b	✓	
c	Gift, grant, or capital contribution from related organization(s)	1c	✓	
d	Loans or loan guarantees to or for related organization(s)	1d		✓
e	Loans or loan guarantees by related organization(s)	1e		✓
f	Dividends from related organization(s)	1f		✓
g	Sale of assets to related organization(s)	1g		✓
h	Purchase of assets from related organization(s)	1h		✓
i	Exchange of assets with related organization(s)	1i		✓
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		✓
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		✓
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		✓
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓	
o	Sharing of paid employees with related organization(s)	1o	✓	
p	Reimbursement paid to related organization(s) for expenses	1p		✓
q	Reimbursement paid by related organization(s) for expenses	1q	✓	
r	Other transfer of cash or property to related organization(s)	1r		✓
s	Other transfer of cash or property from related organization(s)	1s		✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) Montana Land Reliance Foundation	b	121,200	cash
(2) Montana Land Reliance	c	498,412	cash
(3) Montana Land Reliance Foundation	q	9,158	cash
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R (see instructions).

PART V, Line 1b

The Montana Land Reliance (MLR) granted $121,200 to the Montana Land Reliance Foundation to be invested to generate income for MLR's operations, education and outreach activities, and stewardship and monitoring activities related to its conservation work across the State of Montana. The Foundation is a 501(c)(3) {public charity status-509(a)(3)} whose purpose is to provide services and financial assistance to MLR, and to hold assets in support of the programs administered by MLR.

PART V, Line 1c

MLR received $30,000 from the Montana Land Reliance Foundation per the Intercorporate Services Agreement executed by the two entities for accounting/administrative services MLR also received a grant from the Foundation in the amount of $468,412 to cover costs related to its education and outreach activities, and to the stewardship, monitoring, and enforcements of the 800 conservation easements MLR currently holds.

PART V, Line 1q

The Montana Land Reliance Foundation reimbursed MLR for its portion of expenses ($9,184) related to the annual audit ($8,000), directors liability insurance ($948), and travel expenses related to the organization's annual meeting which the Foundation's Board of Directors attends ($210).

ASSET DEPRECIATION SHORT REPORT

Montana Land Reliance - Dec. 31, 2013

Assets 70 of 70 Included
Include: All Assets

Sorted by: Asset A/C#
Method FEDERAL - Std Conventions.

						Includes Section 179		
Date Acq	**Description**	**Meth/Life**	**Cost**	**Section 179**	**Depr Basis**	**Beg A/Depr**	**Curr Depr**	**End A/Depr**
Asset A/C#: 1 - BOATS AND VEHICLES								
07/01/1991	Lavro Driftboat, Trailer - Bigfork	MSL / 5	3,955.00	0.00	3,955.00	3,955.00	0.00	3,955.00
01/01/1996	Raft & frame	MSL / 5	3,453.56	0.00	3,453.56	3,453.56	0.00	3,453.56
05/31/1996	Trailer - Carries New Raft	MSL / 10	675.00	0.00	675.00	675.00	0.00	675.00
03/04/2004	2000 Nissan Frontier Truck	MSL / 5	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00
10/05/2005 D	2004 Toyota Camry	MSL / 5	16,200.00	0.00	16,200.00	16,200.00	0.00	16,200.00
12/06/2005	LP Stans 15' Boat Cover - KVD's Boat	MSL / 5	506.20	0.00	506.20	506.20	0.00	506.20
08/14/2006 D	1999 Subaru Forester (Donated 8/14/06)	MSL / 5	10,070.00	0.00	10,070.00	10,070.00	0.00	10,070.00
11/17/2009	2004Honda Pilot (Donated)	MSL / 5	16,750.00	0.00	16,750.00	11,725.00	3,350.00	15,075.00
01/29/2010	2003 NISSAN FRONTIER TRUCK	MSL / 5	9,700.00	0.00	9,700.00	4,850.00	1,940.00	6,790.00
02/09/2010	2003 SUBARU OUTBACK	MSL / 5	11,970.00	0.00	11,970.00	5,985.00	2,394.00	8,379.00
11/15/2011	Adipose Guide Boat	MSL / 5	6,700.00	0.00	6,700.00	2,010.00	1,340.00	3,350.00
12/12/2011	2003 Clackacraft 15 ft Drift Boat - KVD	MSL / 5	4,000.00	0.00	4,000.00	1,200.00	800.00	2,000.00
12/28/2011	Fishing Raft Frame - Used with New Raft	MSL / 5	1,321.75	0.00	1,321.75	396.53	264.35	660.88
01/17/2012	6 Life Vests for Boat - KVD	MSL / 5	580.00	0.00	580.00	58.00	116.00	174.00
04/19/2012	2006 Toyota Highlander (Donated)	MSL / 5	19,915.00	0.00	19,915.00	1,991.50	3,983.00	5,974.50
05/03/2012	2010Subaru Outback	MSL / 5	16,000.00	0.00	16,000.00	1,600.00	3,200.00	4,800.00
11/12/2012 T	[LKT000001] 1995 Ford Windstar (Donated)	MSL / 5	1,720.00	0.00	1,720.00	172.00	172.00	344.00
03/20/2013 A	[LKA000001] 2013 Subaru Forester	MSL / 5	17,576.00	0.00	17,576.00	0.00	1,757.60	1,757.60
05/03/2013 A	Trailer Hitch 2013 Subaru	MSL / 5	625.00	0.00	625.00	0.00	62.50	62.50
10/16/2013 A	2013 NRS 130 Raft	MSL / 5	2,250.00	0.00	2,250.00	0.00	225.00	225.00
Totals: 1 - BOATS AND VEHICLES (20 assets)			154,467.51	0.00	154,467.51	75,347.79	19,604.45	94,952.24
Less: 3 Disposed assets (Current Depreciation: $172.00)			27,990.00	0.00	27,990.00	26,442.00		26,614.00
Net totals: 1 - BOATS AND VEHICLES (17 assets)			126,477.51	0.00	126,477.51	48,905.79	19,604.45	68,338.24
Asset A/C#: 2 - EQUIPMENT AND FURNITURE								
07/01/1988	DESK	MSL / 7	581.00	0.00	581.00	581.00	0.00	581.00
07/01/1989	PANASONIC TYPEWRITER	MSL / 5	595.00	0.00	595.00	595.00	0.00	595.00
07/01/1989	SEC DESK	MSL / 7	290.00	0.00	290.00	290.00	0.00	290.00
07/01/1989	DESK AND CHAIR	MSL / 7	377.00	0.00	377.00	377.00	0.00	377.00
07/01/1989	SAFECO FILE	MSL / 7	805.00	0.00	805.00	805.00	0.00	805.00
07/01/1989	DESK, CHAIR, FILE CABINETS	MSL / 7	1,029.00	0.00	1,029.00	1,029.00	0.00	1,029.00
07/01/1992	OFFICE FURNITURE	MSL / 7	200.00	0.00	200.00	200.00	0.00	200.00
07/01/1993	OFFICE FURNITURE	MSL / 7	220.00	0.00	220.00	220.00	0.00	220.00
06/16/1994	DESK & FILE CABINET	MSL / 7	525.00	0.00	525.00	525.00	0.00	525.00
04/21/1997	Office Equipment FH	MSL / 5	399.97	0.00	399.97	399.97	0.00	399.97
12/21/1997	Map File	MSL / 7	509.98	0.00	509.98	509.98	0.00	509.98
10/06/1999	Oak Table (donated)	MSL / 7	750.00	0.00	750.00	750.00	0.00	750.00
03/30/2000	Desk	MSL / 7	412.00	0.00	412.00	412.00	0.00	412.00
06/05/2000	Pentax Camera - Chris	MSL / 5	600.00	0.00	600.00	600.00	0.00	600.00
03/27/2001	Flat File	MSL / 7	620.00	0.00	620.00	620.00	0.00	620.00
07/01/2002	Norstar 8x24 Phone System	MSL / 5	5,271.00	0.00	5,271.00	5,271.00	0.00	5,271.00
07/01/2003	Copier	MSL / 5	745.00	0.00	745.00	745.00	0.00	745.00
06/30/2004	Hypercom credit card machine	MSL / 7	630.00	0.00	630.00	630.00	0.00	630.00
10/28/2004	Hub & router	MSL / 5	348.98	0.00	348.98	348.98	0.00	348.98
11/03/2004	Compaq laptop & carrying case	MSL / 5	1,711.95	0.00	1,711.95	1,711.95	0.00	1,711.95
11/17/2004	Fire/security safe	MSL / 10	561.88	0.00	561.88	477.61	56.19	533.80
02/15/2005	Igage Mapping Software	MSL / 5	1,976.00	0.00	1,976.00	1,976.00	0.00	1,976.00
07/30/2005	Nikon Coolpix Digital Camera - Safe	MSL / 5	436.90	0.00	436.90	436.90	0.00	436.90
11/17/2006	4 Digital Cameras .	MSL / 5	1,209.25	0.00	1,209.25	1,209.25	0.00	1,209.25
05/03/2007	COREL SOFTWARE LICENSES	MSL / 5	800.00	0.00	800.00	800.00	0.00	800.00
06/28/2007	KYOCERA PRINTER KIM	MSL / 5	850.00	0.00	850.00	850.00	0.00	850.00
02/15/2008	ArcGIS ArcView Software/License	MSL / 5	1,511.00	0.00	1,511.00	1,359.90	151.10	1,511.00
05/09/2008	Manager Assist Software, Licenses	MSL / 5	2,343.00	0.00	2,343.00	2,108.70	234.30	2,343.00
09/10/2008	HP Computer/Monitor (Helena)	MSL / 5	1,249.00	0.00	1,249.00	1,124.10	124.90	1,249.00
10/23/2008	MS Wireless Notebook w/Case - Mary	MSL / 5	1,316.00	0.00	1,316.00	1,184.40	131.60	1,316.00
11/14/2008	New Server (w/tape drive/monitor)	MSL / 5	5,181.00	0.00	5,181.00	4,662.90	518.10	5,181.00
01/01/2009	Nikon D40 Camera, Canon 67mm Lens &	MSL / 5	512.93	0.00	512.93	359.06	102.59	461.65
07/26/2010	BROTHER MCF 9320CW COLOR PRINTER	MSL / 5	499.98	0.00	499.98	250.00	100.00	350.00
03/21/2011	Canon Pro900 Inkjet(Michael)	MSL / 5	426.99	0.00	426.99	128.10	85.40	213.50
03/21/2011	HP Compaq 6000 Pro Computer/Monitor	MSL / 5	740.00	0.00	740.00	222.00	148.00	370.00
03/21/2011	HP Compaq 6000 Pro Computer/Monitor .	MSL / 5	740.00	0.00	740.00	222.00	148.00	370.00
03/21/2011	HP Compaq 6000 Pro Computer/Monitor	MSL / 5	740.00	0.00	740.00	222.00	148.00	370.00
03/21/2011	HP Compaq 6000 Pro Computer/Monitor ..	MSL / 5	740.00	0.00	740.00	222.00	148.00	370.00
03/21/2011	HP Compaq 6000 Computer/Monitor	MSL / 5	700.00	0.00	700.00	210.00	140.00	350.00
03/21/2011	HP Compaq 6000 Computer/Monitor (Smith)	MSL / 5	700.00	0.00	700.00	210.00	140.00	350.00
03/21/2011	HP Compaq 6000 Computer/Monitor (Van .	MSL / 5	700.00	0.00	700.00	210.00	140.00	350.00
03/21/2011	HP Compaq 6000 Computer/Monitor (Phelps)	MSL / 5	700.00	0.00	700.00	210.00	140.00	350.00

						Includes Section 179		
Date Acq	**Description**	**Meth/Life**	**Cost**	**Section 179**	**Depr Basis**	**Beg A/Depr**	**Curr Depr**	**End A/Depr**
Asset A/C#: 2 - EQUIPMENT AND FURNITURE								
03/21/2011	HP Compaq 6000 Computer/Monitor .	MSL / 5	700.00	0.00	700 00	210.00	140 00	350 00
03/21/2011	HP Compaq 6000 Computer/Monitor (Schiltz)	MSL / 5	585 00	0.00	585 00	175.50	117.00	292 50
03/21/2011	HP Compaq 6000 Computer/Monitor.	MSL / 5	585 00	0.00	585.00	175 50	117 00	292 50
03/21/2011	HP Compaq Q9500 Computer/Monitor ..	MSL / 5	935 00	0.00	935 00	280 50	187.00	467 50
10/31/2011	HP LJ P4015N Printer (Envelope)	MSL / 5	1,564 00	0 00	1,564 00	469.20	312 80	782 00
03/01/2012	Canon EOS Rebel Camera	MSL / 5	499.99	0.00	499.99	50 00	100 00	150 00
04/16/2013 A	Solid Cherry Conference Table	MSL / 7	4,800 00	0 00	4,800 00	0.00	342 86	342 86
Totals: 2 - EQUIPMENT AND FURNITURE (49 assets)			50,923 80	0.00	50,923 80	36,636.50	3,972.84	40,609 34
Asset A/C#: 3 - TENANT IMPROVEMENTS								
06/24/2013 A	Tenant Improvements 324 Fuller	SLP / 15	15,000 00	0.00	15,000 00	0 00	583 33	583.33
Totals: 3 - TENANT IMPROVEMENTS (1 asset)			15,000 00	0.00	15,000.00	0 00	583.33	583.33
Grand totals for all accounts: (70 assets)			220,391.31	0 00	220,391 31	111,984.29	24,160.62	136,144.91
Less: 3 Disposed assets (Current Depreciation: $0.00)			27,990 00	0.00	27,990 00	26,442.00		26,614 00
Net totals for all accounts: (67 assets)			192,401 31	0 00	192,401 31	85,542.29	24,160 62	109,530 91

Codes that may appear next to the date acquired include. A - Addition, D - Disposal, T - Traded, MQ - Mid Quarter Applied

Additional Summary Statistics:	**Cost**	**Curr Yr 179**	**Prior Yr 179**	**Depr Basis**	**Beg A/Depr**	**Curr A/Depr**	**End A/Depr**	**Net Book Val**
Grand Totals for All Assets	220,391 31	0 00	0 00	220,391.31	111,984 29	24,160.62	136,144 91	84,246 40
Inactive Assets	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0.00
Less Disposed Assets	26,270 00	0.00	0 00	26,270.00	26,270 00	0.00	26,270 00	0 00
Less Traded Assets	1,720 00	0 00	0 00	1,720 00	172.00	172 00	344 00	1,376 00
Net Totals (Active & Inactive Assets)	192,401 31	0 00	0 00	192,401 31	85,542 29	23,988 62	109,530 91	82,870 40

Total Bonus Depreciation Taken at 30% Rate:	***0.00***
Total Bonus Depreciation Taken at 50% Rate:	***0.00***
Total Bonus Depreciation Taken at 100% Rate:	***0.00***
Total Bonus Depreciation Taken:	***0.00***

END OF YEAR SUMMARY REPORT
Montana Land Reliance - Dec. 31, 2013

Assets. 70 of 70 Included
Include All Assets

Sorted by: Asset A/C#
Method FEDERAL - Std Conventions .

			Includes Section 179				
	Cost	**Depr. Basis**	**Beg A/Depr.**	**Curr. Depr.**	**End A/Depr**	**Next Yr. Depr.**	**Net Book Val**
Asset A/C#: 1 - BOATS AND VEHICLES							
Totals for: 1 (20 assets)	126,477 51	126,477 51	48,905 79	19,432 45	68,338.24	19,802.55	58,139 27
Asset A/C#: 2 - EQUIPMENT AND FURNITURE							
Totals for: 2 (49 assets)	50,923.80	50,923 80	36,636 50	3,972 84	40,609 34	3,076 27	10,314.46
Asset A/C#: 3 - TENANT IMPROVEMENTS							
Totals for: 3 (1 asset)	15,000 00	15,000.00	0.00	583.33	583.33	1,000 00	14,416 67
Total Assets: (70)	192,401 31	192,401.31	85,542 29	23,988 62	109,530 91	23,878 82	82,870.40
Disposed Assets Depreciation: (3 assets)				172.00			
Current Year Depreciation				24,160 62			
Current Year Section 179: (0 assets with Section 179)				0.00			

Additional Summary Statistics:	**Cost**	**Curr Yr 179**	**Prior Yr 179**	**Depr Basis**	**Beg A/Depr**	**Curr A/Depr**	**End A/Depr**	**Net Book Val**
Grand Totals for All Assets	218,671 31	0.00	0 00	220,391 31	111,984 29	24,160 62	136,144.91	84,246 40
Inactive Assets	0 00	0.00	0 00	0 00	0.00	0 00	0 00	0 00
Less Disposed Assets	26,270 00	0 00	0 00	26,270 00	26,270 00	0 00	26,270 00	0 00
Less: Traded Assets	0 00	0 00	0.00	1,720 00	172.00	172.00	344.00	1,376 00
Net Totals (Active & Inactive Assets)	192,401 31	0 00	0.00	192,401 31	85,542.29	23,988.62	109,530 91	82,870.40

CURRENT YEAR DISPOSED ASSETS REPORT
Montana Land Reliance - Dec. 31, 2013

Assets 3 of 70 Included

Sorted by. Asset A/C#
Method FEDERAL - Std .

Description	Date Acq	Date Sold	Cost	Accum. Depr.	Net Book Val	Trade Allow/ Exp. of Sale	Selling Price	Gain (Loss)
Asset A/C#: 1								
1999 Subaru Forester (Donated 8/14/06)	08/14/2006	03/20/2013	10,070.00	10,070 00	0.00	0.00	0.00	0 00
2004 Toyota Camry	10/05/2005	10/23/2013	16,200.00	16,200 00	0 00	0.00	4,500 00	4,500 00
[LKT000001] 1995 Ford Windstar (Donated)	11/12/2012	03/20/2013	1,720 00	344.00	1,376 00	**Asset was Traded**		
Disposed Asset Totals for 1	**2 Disposed assets listed.**		26,270 00	26,270.00	0.00	0.00	4,500.00	4,500 00
	1 Traded asset listed.		1,720.00	344 00	1,376.00			
	3 assets listed.		27,990 00	26,614 00	1,376 00			
Grand Totals for All Disposed Assets	**2 Disposed assets listed.**		26,270.00	26,270 00	0.00	0.00	4,500.00	4,500 00
	1 Traded asset listed.		1,720 00	344 00	1,376 00			
	3 assets listed.		27,990 00	26,614 00	1,376 00			

* - Will not pnnt on IRS Form 4797