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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
STAND UP AMERICA

Number and street (or P O box, if mail is not delivered to street address)Room/suite
PO BOX 1596

City or town, state or province, country, and ZIP or foreign postal code
BIGFORK, MT 59911

D Employer identification number
26-1907502
E Telephone number
(406) 837-0888
F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ☐

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

I Website: STANDUPAMERICAUS.COM

J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) (Insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) below are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 62,738

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)									
Check if the organization used Schedule O to respond to any question in this Part I									
Revenue	1	Contributions, gifts, grants, and similar amounts received	1						
	2	Program service revenue including government fees and contracts	2					62,628	
	3	Membership dues and assessments	3						
	4	Investment income	4					110	
	5a	Gross amount from sale of assets other than inventory	5a						
	b	Less cost or other basis and sales expenses	5b						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c						
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a						
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b						
Expenses	c	Less direct expenses from gaming and fundraising events	6c						
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d						
	7a	Gross sales of inventory, less returns and allowances	7a						
	b	Less cost of goods sold	7b						
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c						
	8	Other revenue (describe in Schedule O)	8						
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9					62,738	
	10	Grants and similar amounts paid (list in Schedule O)	10						
	11	Benefits paid to or for members	11						
	12	Salaries, other compensation, and employee benefits	12					13,533	
Net Assets	13	Professional fees and other payments to independent contractors	13					1,955	
	14	Occupancy, rent, utilities, and maintenance	14					1,140	
	15	Printing, publications, postage, and shipping	15						
	16	Other expenses (describe in Schedule O)	16					45,018	
	17	Total expenses. Add lines 10 through 16	17					61,646	
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18					1,092	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19					37,537	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20						
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21					38,629	

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	34,828	22	35,980
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	2,936	24	2,877
25 Total assets	37,764	25	38,857
26 Total liabilities (describe in Schedule O)	227	26	228
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	37,537	27	38,629

Part III

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

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

What is the organization's primary exempt purpose?
STAND UP AMERICA PROMOTES 1ST & 2ND AMENDMENT RIGHTS, STRONG NATIONAL DEFENSE & SECURE BORDERS, NATIONAL SOVEREIGNTY, SUPPORTING OUR UNIFORMED SERVICES, AND INDIVIDUAL LIBERTIES AND PERSONAL RESPONSIBILITY AS A MULTI- MEDIA ORGANIZATION THIS PROMOTION IS ACCOMPLISHED WITH PUBLISHING, RADIO, TELEVISION, SPEAKING ENGAGEMENTS, WEB SITE, WRITING ARTICLES FOR PUBLICATION AS WELL AS BOOKS

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

MULTI-MEDIA PROMOTION IS ACCOMPLISHED WITH PUBLISHING, RADIO, TELEVISION, SPEAKING ENGAGEMENTS, WEB SITE, WRITING ARTICLES FOR PUBLICATION AS WELL AS BOOKS
(Grants \$) If this amount includes foreign grants, check here

28a

39,125

29a

30a

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

31a

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

32

39,125

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
PAUL VALLELY PRESIDENT &	15 00	12,000		
MARION VALLELY SECRETARY	4 00	0		
THOMAS MCINERNEY DIRECTOR	4 00	0		
SCOTT WINCHELL DIRECTOR	4 00	0		
MICHAEL R STEPHENS DIRECTOR	4 00	0		

Part V

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ☐ 37a		
b	Did the organization file Form 1120-POL for this year?		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	Yes	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved ☐ 38b 1,120		
39	Section 501(c)(7) organizations Enter ☐ 39a		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ☐ _____, section 4912 ☐ _____, section 4955 ☐ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I ☐ 40b		No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ☐ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ☐ _____		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		No
40e			
41	List the states with which a copy of this return is filed ☐ _____		
42a	The organization's books are in care of ☐ PAUL VALLELY Telephone no ☐ (406) 837-0888 Located at ☐ PO BOX 1596 BIGFORK, MT ZIP + 4 ☐ 59911		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ☐ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	Yes	No
42b			
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ☐ _____		No
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ☐ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ☐ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
44b			
c	Did the organization receive any payments for indoor tanning services during the year?		No
44c			
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		No
45b			

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

Part VI

Section 501(c)(3) organizations only

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

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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer		2016-02-22 Date				
	MARION VALLELY SECRETARY Type or print name and title						
Paid Preparer Use Only	Print/Type preparer's name ANITA G BRUER		Preparer's signature		Date 2016-02-22	Check ☐ if self-employed	PTIN P00048594
	Firm's name ☒ CHRYSLER & GORDON CPAS PLLC					Firm's EIN ☒ 81-0497012	
	Firm's address ☒ PO BOX 1439 BIGFORK, MT 59911					Phone no (406) 837-5461	
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No							

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

Part V Supplemental Information

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

Return Reference	Explanation
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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.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization STAND UP AMERICA	Employer identification number 26-1907502
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES ADVERTISING 1,076 OFFICE EXP 2,619 TRAVEL 14,703 CONFERENCES AND CONV 1,604 AUTO EXPENSES 8,824 BANK CHARGES 68 BOOKS 220 COMMUNICATIONS 2,165 COMPUTER 1,019 DONATIONS 1,160 DUES/MEMBERSHIP 549 HONORARIUM EXPENSE 6,500 MEALS & ENTERTAINMENT 2,227 MISC 483 MT CORP ANNUAL REPORT 15 PAYPAL FEES 427 POSTAGE AND SHIPPING 149 PROMOTION 186 SECURITY 550 NON-INVESTMENT DEPRECIATION 474 TOTAL 45,018
FORM 990-EZ, PART II, LINE 24	INVENTORIES FOR SALE OR USE 90 90 EQUIPMENT 2,159 3,754 LESS ACCUMULATED DEPRECIATION 1,613 2,087 RECEIVABLES DUE FROM OFFICERS 2,300 1,120 TOTAL 2,936 2,877
FORM 990-EZ, PART II, LINE 26	PAYROLL TAX LIABILITY 227 228
FORM 990-EZ, PART III	STAND UP AMERICA PROMOTES 1ST & 2ND AMENDMENT RIGHTS, STRONG NATIONAL DEFENSE & SECURE BORDERS, NATIONAL SOVEREIGNTY, SUPPORTING OUR UNIFORMED SERVICES, AND INDIVIDUAL LIBERTIES AND PERSONAL RESPONSIBILITY AS A MULTI-MEDIA ORGANIZATION THIS PROMOTION IS ACCOMPLISHED WITH PUBLISHING, RADIO, TELEVISION, SPEAKING ENGAGEMENTS, WEB SITE, WRITING ARTICLES FOR PUBLICATION AS WELL AS BOOKS