

Form **990-EZ**

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)

OMB No 1545-1150

2016Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

A For the **2016** calendar year, or tax year beginning , 2016, and ending ,

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

C **Big Sky Rotary Foundation**
PO Box 160473
Big Sky, MT 59716

D Employer identification number
36-4623017

E Telephone number

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: **N/A**

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 **\$ 89,543.**

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 ☒

		1	2	3	4	5c	6d	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
REVENUE	1 Contributions, gifts, grants, and similar amounts received																						
	2 Program service revenue including government fees and contracts																						
	3 Membership dues and assessments																						
	4 Investment income																						
	5a Gross amount from sale of assets other than inventory																						
	5b Less: cost or other basis and sales expenses																						
	5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																						
	6 Gaming and fundraising events																						
	6a Gross income from gaming (attach Schedule G if greater than \$15,000)																						
	6b 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)																						
6c Less: direct expenses from gaming and fundraising events																							
6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																							
7a Gross sales of inventory, less returns and allowances																							
7b Less: cost of goods sold																							
7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																							
8 Other revenue (describe in Schedule O)																							
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																							
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)																						
	11 Benefits paid to or for members																						
	12 Salaries, other compensation, and employee benefits																						
	13 Professional fees and other payments to independent contractors																						
	14 Occupancy, rent, utilities, and maintenance																						
	15 Printing, publications, postage, and shipping																						
	16 Other expenses (describe in Schedule O)																						
	17 Total expenses. Add lines 10 through 16																						
18 Excess or (deficit) for the year (Subtract line 17 from line 9)																							
NET ASSETS	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)																						
	20 Other changes in net assets or fund balances (explain in Schedule O)																						
	21 Net assets or fund balances at end of year. Combine lines 18 through 20																						

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2016)

9/0

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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		X
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)		X
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)?		X
35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
35c 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		X
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
37b Did the organization file Form 1120-POL for this year?		X
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?		X
38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a N/A ; section 4912 40a N/A ; section 4955 40a N/A		
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		X
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 40c 0.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d 0.		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed 41 None		

42a The organization's books are in care of **42a** Kyle Pomerence Telephone no. **42a** 406-995-2511
 Located at **42a** PO Box Big Sky MT ZIP + 4 **42a** 59716

	Yes	No
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. 42b		X
42c See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the United States? If 'Yes,' enter the name of the foreign country. 42c		X

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** ☐ N/A

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44a		X
44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44b		X
44c Did the organization receive any payments for indoor tanning services during the year? 44c		X
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O 44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b		X

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

	Yes	No
46		X

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 ☐

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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If 'Yes,' was the related organization a section 527 organization?

49b		
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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 <i>Kyle Pomeroy</i>	Date <i>5/08/18</i>			
	Type or print name and title <i>KYLE POMEROY President</i>				
Paid Preparer Use Only	Print/Type preparer's name <i>Richard T. Lindell II, CPA</i>	Preparer's signature <i>[Signature]</i>	Date <i>5/08/18</i>	Check ☒ if self-employed	PTIN <i>P01248435</i>
	Firm's name <i>LINDELL & ASSOCIATES P.C.</i>				
	Firm's address <i>PO BOX 160099</i>				
	<i>BIG SKY, MT 59716-0099</i>	Firm's EIN <i>27-3623918</i>	Phone no <i>406-995-2511</i>		

May the IRS discuss this return with the preparer shown above? See instructions

▶ ☒ Yes ☐ No

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' on Form 990, Part IV, line 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

2016

Open to Public Inspection

Name of the organization

Big Sky Rotary Foundation

Employer identification number

36-4623017

Part I Fundraising Activities. Complete if the organization answered 'Yes' on 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 | ☐ e Solicitation of non-government grants |
| ☐ b Internet and email solicitations | ☐ f Solicitation of government grants |
| ☐ c Phone solicitations | ☐ g Special fundraising events |
| ☐ d In-person solicitations | |

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 10 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 column (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' on 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	(b) Event #2	(c) Other events	(d) Total events
		Dinner and Gol (event type)	(event type)	None (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	43,095.			43,095.
	2 Less. Contributions				
	3 Gross income (line 1 minus line 2)	43,095.			43,095.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes	2,555.			2,555.
	6 Rent/facility costs				
	7 Food and beverages	10,061.			10,061.
	8 Entertainment				
	9 Other direct expenses	1,446.			1,446.
	10 Direct expense summary Add lines 4 through 9 in column (d)				14,062.
	11 Net income summary. Subtract line 10 from line 3, column (d)				29,033.

Part III Gaming. Complete if the organization answered 'Yes' on 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 column (a) through column (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 conducts gaming activities.

a Is the organization licensed to conduct 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 conduct 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 conducted 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 provide any additional information. See instructions

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete 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

2016**Open to Public
Inspection**

Employer identification number

Big Sky Rotary Foundation

36-4623017

Form 990-EZ, Part I, Line 16**Other Expenses**Conferences, Conventions, and Meetings
Donations
Travel

\$ 875.

2,402.

28,995.

Total \$ 32,272.

Form 990-EZ, Part II, Line 24**Other Assets**

Accounts Receivable

Beginning Ending

\$ 1. \$ 0.

Total \$ 1. \$ 0.

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

To eradicate polio

Form 990-EZ, Part III, Line 29 - Statement of Program Service Accomplishments

Maintain emergency call phones in the Gallatin, Montana, canyon to provide aid and
emergency service to individuals in the canyon needing emergency 911 services of
ambulance, fire, rescue, and assistance.

Form 990-EZ, Part III, Line 31**Statement of Program Service Accomplishments**

Description	Grants	Program Service Expenses
Support and send families in need of support to the Eaglemount organization that provides quality therapeutic recreational opportunities for people with disabilities and young people with cancer, and to provide support for families of participants Includes Foreign Grants: No	3,935.	1,579.
Polio project to eradicate polio in the world. Includes Foreign Grants: No	1,870.	
Support local library and education of community Includes Foreign Grants: No	2,000.	
Environmental cleanup by providing support for community recycle program. Includes Foreign Grants: No	1,879.	
Scholarship for local students Includes Foreign Grants: No	2,000.	

Name of the organization

Big Sky Rotary Foundation

Employer identification number

36-4623017

Form 990-EZ, Part III, Line 31 (continued)
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants</u>	<u>Program Service Expenses</u>
Send local students to the Rotary Youth League Academy for developing responsible community students Includes Foreign Grants: No	1,300.	
Support earthquake victims in Nepal through Tsering's Fund. Includes Foreign Grants: No	1,200.	
Total	\$ 14,184.	\$ 1,579.