



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)

2018

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceA For the 2018 calendar year, or tax year beginning JANUARY 1, 2018, and ending DECEMBER 31, 2018

B Check if applicable	C Name of organization <input checked="" type="checkbox"/>		D Employer identification number <input checked="" type="checkbox"/>	
<input type="checkbox"/> Address change	<u>GALLATIN HOCKEY OFFICIALS ASSN (GHOA)</u>		<u>81-0522593</u>	
<input type="checkbox"/> Name change	Number and street (or P O box, if mail is not delivered to street address) <input checked="" type="checkbox"/>		E Telephone number	
<input type="checkbox"/> Initial return	<u>4106 EQUESTRIAN LANE</u>		<u>406/624-0155</u>	
<input type="checkbox"/> Final return/terminated	Room/suite			
<input type="checkbox"/> Amended return				
<input type="checkbox"/> Application pending				

G Accounting Method: Cash Accrual Other (specify) ► _____

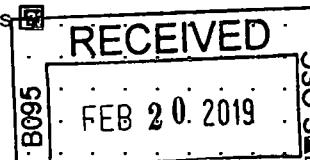
I Website: ► _____

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527K 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

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 <u>121,009</u>
	2 Program service revenue including government fees and contracts	2 <u>255</u>
	3 Membership dues and assessments	3 <u>121,264</u>
	4 Investment income	4 <u>600</u>
	5a Gross amount from sale of assets other than inventory	5a <u>1,900</u>
	b Less: cost or other basis and sales expenses	5b <u>1,008</u>
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c <u>3,485</u>
	6 Gaming and fundraising events:	6d <u>113,658</u>
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a <u>1,008</u>
	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 <u>1,008</u>
c Less: direct expenses from gaming and fundraising events	6c <u>1,008</u>	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d <u>1,008</u>	
7a Gross sales of inventory, less returns and allowances	7a <u>1,008</u>	
b Less: cost of goods sold	7b <u>1,008</u>	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c <u>1,008</u>	
8 Other revenue (describe in Schedule O)	8 <u>1,008</u>	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 <u>121,264</u>	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10 <u>1,008</u>
	11 Benefits paid to or for members	11 <u>1,008</u>
	12 Salaries, other compensation, and employee benefits <input checked="" type="checkbox"/>	12 <u>1,008</u>
	13 Professional fees and other payments to independent contractors <input checked="" type="checkbox"/>	13 <u>1,008</u>
	14 Occupancy, rent, utilities, and maintenance	14 <u>1,008</u>
	15 Printing, publications, postage, and shipping	15 <u>1,008</u>
	16 Other expenses (describe in Schedule O) <input checked="" type="checkbox"/>	16 <u>1,008</u>
	17 Total expenses. Add lines 10 through 16 ►	17 <u>121,264</u>
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 <u>4,098</u>
	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 <u>3,485</u>
	20 Other changes in net assets or fund balances (explain in Schedule O)	20 <u>1,008</u>
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21 <u>7,583</u>



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	3 485	22 7583
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	3 485	25 7583
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	3 485	27 7583

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? _____

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.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 PROVIDE OFFICIALS FOR 1172 ICE HOCKEY GAMES (YOUTH & ADULT)

(Grants \$) If this amount includes foreign grants, check here ► 28a

29 TRAINED 61 OFFICIALS THROUGH OUR LOCAL SEMINAR

(Grants \$) If this amount includes foreign grants, check here ► 29a

30 _____

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

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

<input checked="" type="checkbox"/> (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
• <u>KYLER HARRIS - PRESIDENT 664 N. RIVER ROCK DRIVE BELGRADE, MT 59714</u>	2	0	0	0
• <u>MIKE MCGARRAH - VICE PRESIDENT P O BOX 3551 BOZEMAN, MT 59772</u>	3	0	0	0
• <u>DENNIS BEEHLER - TREASURER 4106 EQUESTRIAN LANE BOZEMAN, MT 59718</u>	2	0	0	0
• <u>CRAIG SEGIN - SECRETARY 118 MICHAEL GROVE AVE BOZEMAN, MT 59718</u>	1	0	0	0
• <u>MARIE LACHAPELLE - MEMBER AT LARGE 770 DAMARELL ROAD BOZEMAN, MT 59718</u>	1	0	0	0
• <u>ROB TALLON - MEMBER AT LARGE 3910 BAXTER LANE UNIT 15 BOZEMAN, MT 59718</u>	1	0	0	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	33	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	34	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)?	35a	X
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	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	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 ►	40b	
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	40c	
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	40d	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization	40e	X
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		
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► DENNIS BEEHLER	Telephone no. ► 406/624-0155	
Located at ► 4106 EQUESTRIAN LANE, BOZEMAN, MT	ZIP + 4 ► 59718-8824	
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
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c 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 ► <input type="checkbox"/> 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	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	X
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b 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

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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," was the related organization a section 527 organization?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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."	

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	<u>B. Dennis Beehler</u>	15 FEB 19
	Signature of officer	Date
	B. DENNIS BEEHLER GHOA TREASURER	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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