

Form 990EZ

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.
- Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

2018

Open to  
Public  
Inspection**A For the 2018 calendar year, or tax year beginning 06-01-2018 , and ending 05-31-2019**
**B** Check if applicable

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

<b>C</b> Name of organization BILLINGS JUNIOR WOMAN'S CLUB	<b>D</b> Employer identification number 81-6016098
Number and street (or P O box, if mail is not delivered to street address) PO BOX 20234	<b>E</b> Telephone number (406) 259-6445
City or town, state or province, country, and ZIP or foreign postal code BILLINGS, MT 591040234	<b>F</b> Group Exemption Number ►

**G Accounting Method**  Cash  Accrual Other (specify) ►**H** Check ►  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**I Website:** ► [WWW.GFWCBILLINGS.ORG](http://WWW.GFWCBILLINGS.ORG)**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 ► \$ 71,725****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

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1
	2 Program service revenue including government fees and contracts . . . . .	
<b>5a</b>	3 Membership dues and assessments . . . . .	2
	4 Investment income . . . . .	
<b>6</b>	5a Gross amount from sale of assets other than inventory . . . . .	3
	5b Less cost or other basis and sales expenses . . . . .	
<b>7a</b>	5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	4
	6 Gaming and fundraising events	
<b>8</b>	6a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	40
	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) . . . . .	
<b>9</b>	6c Less direct expenses from gaming and fundraising events . . . . .	5c
	6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	
<b>10</b>	7a Gross sales of inventory, less returns and allowances . . . . .	6d
	7b Less cost of goods sold . . . . .	
<b>11</b>	7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c
	8 Other revenue (describe in Schedule O) . . . . .	
<b>12</b>	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	71,685
	10 Grants and similar amounts paid (list in Schedule O) . . . . .	
<b>13</b>	11 Benefits paid to or for members . . . . .	9
	12 Salaries, other compensation, and employee benefits . . . . .	
<b>14</b>	13 Professional fees and other payments to independent contractors . . . . .	71,725
	14 Occupancy, rent, utilities, and maintenance . . . . .	
<b>15</b>	15 Printing, publications, postage, and shipping . . . . .	2,730
	16 Other expenses (describe in Schedule O) . . . . .	
<b>17</b>	17 Total expenses. Add lines 10 through 16 . . . . . ►	29,885
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	
<b>19</b>	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) . . . . .	36,451
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	
<b>21</b>	21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	



**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

	<b>Yes</b>	<b>No</b>
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b If "Yes," to line 35a, has the organization filed a 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	No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ►	37a	0
b Did the organization file <b>Form 1120-POL</b> for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee 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	No
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 ►	40b	No
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	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 ►	40e	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	40f	No
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► BARBARA BARRETT Telephone no ► (406) 259-6445		
Located at ► PO BOX 20234 BILLINGS, MT ZIP + 4 ► 59104		
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)	42b	No
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 ►	42c	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - 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	No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

**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		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 . . . . .

**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 BARBARA BARRETT TREASURER Type or print name and title	2019-08-21 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name TIM C SEYMOUR	Preparer's signature	Date 2019-08-21	Check <input type="checkbox"/> if self-employed	PTIN P00970289
	Firm's name ► SUMMERS MCNEA & CO PC	Firm's EIN ► 81-0386935			
	Firm's address ► 80 25TH STREET WEST BILLINGS, MT 591024662	Phone no (406) 652-2320			

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

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 81-6016098  
**Name:** BILLINGS JUNIOR WOMAN'S CLUB

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

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.)
<p><b>28</b> THE PRIMARY FOCUS OF THE ORGANIZATION IS TO PROVIDE MEDICAL AND EDUCATIONAL ASSISTANCE TO NEEDY CHILDREN AND TO DONATE TO OTHER NONPROFITS THAT BENEFIT CHILDREN (Grants \$ 0)      If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p><b>28a</b>      0</p>

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

<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p> <p><b>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.</b></p>	
<p><b>29</b> PROVIDE COLLEGE SCHOLARSHIP MONEY TO LOCAL STUDENTS (Grants \$ 0)</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p><b>29a</b> 0</p>

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

<p><b>Expenses</b> <b>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</b></p> <p><b>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.</b></p>	
<p><b>30</b> PROVIDE FINANICIAL AND HEALTH RELATED MONEY TO LOCAL WOMEN (Grants \$ 0)</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p><b>30a</b> 0</p>

# TY 2018 Transfers Personal Benefits Contracts Declaration

**Name:** BILLINGS JUNIOR WOMAN'S CLUB

**EIN:** 81-6016098

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

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

BILLINGS JUNIOR WOMAN'S CLUB

**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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection**

Employer identification number

81-6016098

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 40

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION POOH'S TOO DAY CARE AMOUNT 71,685

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 14	DESCRIPTION PROPERTY TAXES AMOUNT 5,332 DESCRIPTION INSURANCE AMOUNT 5,031 DESCRIPTION REPAIRS AND MAINTENANCE AMOUNT 8,353 DESCRIPTION DEPRECIATION AMOUNT 11,169 TOTAL TO FORM 990-EZ, LINE 14 29,885

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION SOCIAL AND MEMBERSHIP EXPENSES AMOUNT 1,743 DESCRIPTION INTERNATIONAL AFFAIRS AMOUNT 1,700 DESCRIPTION OFFICE EXPENSE AMOUNT 335 DESCRIPTION SCHOOL MEDICAL AMOUNT 333 DESCRIPTION COMMUNITY & PUBLIC RELATIONS AMOUNT 746 DESCRIPTION DOMESTIC VIOLENCE AMOUNT 4,599 DESCRIPTION ADVOCATES AMOUNT 5,997 DESCRIPTION HOMELIFE-ADOPT A FAMILY AMOUNT 1,213 DESCRIPTION SCHOLARSHIPS AMOUNT 6,583 DESCRIPTION LEADERSHIP AMOUNT 7,271 DESCRIPTION CONSERVATION AMOUNT 3,000 DESCRIPTION ARTS AMOUNT 2,400 DESCRIPTION EDUCATION AMOUNT 531 TOTAL TO FORM 990-EZ, LINE 16 36,451

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION RECEIVABLE-BILLINGS JUNIOR WOMEN'S CLUB CHILDREN'S FOUNDATION BEG OF YEAR A MOUNT 48,554 END OF YEAR AMOUNT 56,738 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 69,271 END OF YEAR AMOUNT 58,291