

Form 990

Department of the  
Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

2019

Open to Public  
Inspection

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/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

## A For the 2019 calendar year, or tax year beginning 05-01-2019, and ending 04-30-2020

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

C Name of organization INDEPENDENT ORDER OF ODD FELLOWS GRAND LODGE OF MONTANA		D Employer identification number 81-0141334
Doing business as		E Telephone number (406) 452-3563
Number and street (or P O box if mail is not delivered to street address) 12865 MILL CREEK RD		Room/suite
City or town, state or province, country, and ZIP or foreign postal code LOLO, MT 59847		G Gross receipts \$ 19,633
F Name and address of principal officer GEORGE HILL 12865 MILL CREEK RD LOLO, MT 59847		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ►

I Tax-exempt status  501(c)(3)  501(c)(8) ► (insert no)  4947(a)(1) or  527

J Website: ► WWW IOOF ORG

K Form of organization  Corporation  Trust  Association  Other ►

L Year of formation 1903

M State of legal domicile MT

## Part I Summary

1 Briefly describe the organization's mission or most significant activities  
ADMINISTRATION IN MONTANA TO LOCAL LODGES OF INDEPENDENT ORDER OF ODD FELLOWS FRATERNAL SOCIETY MISSION  
STATEMENT IS TO IMPROVE AND ELEVATE THE CHARACTER OF MAN

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	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	2
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	2
6 Total number of volunteers (estimate if necessary)	6	15
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 39	7b	

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)	764	944
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,870	3,890
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,339	14,799
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,973	19,633

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

14 Benefits paid to or for members (Part IX, column (A), line 4)	2,490	2,530
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,143	8,600
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ►0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,713	12,580
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	21,346	23,710
19 Revenue less expenses Subtract line 18 from line 12	2,627	-4,077

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)	463,769	426,336
22 Net assets or fund balances Subtract line 21 from line 20	0	0
	463,769	426,336

Beginning of Current Year End of Year

2020-08-10  
Date

Sign Here

\*\*\*\*\*  
Signature of officer  
GEORGE HILL Secretary  
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Firm's name ► Boyle Deveny & Meyer PC	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01787690
Firm's address ► 305 South 4th East Suite 200 Missoula, MT 59801	Firm's EIN ► 81-0390489		Phone no (406) 721-3555	

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 (2019)

**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

ADMINISTRATION IN MONTANA TO LOCAL LODGES OF INDEPENDENT ORDER OF ODD FELLOWS FRATERNAL SOCIETY MISSION STATEMENT IS TO IMPROVE AND ELEVATE THE CHARACTER OF MAN

**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 \$  including grants of \$  ) (Revenue \$  )  
See Additional Data**4b** (Code  ) (Expenses \$  including grants of \$  ) (Revenue \$  )**4c** (Code  ) (Expenses \$  including grants of \$  ) (Revenue \$  )**4d** Other program services (Describe in Schedule O)  
(Expenses \$  including grants of \$  ) (Revenue \$  )**4e** Total program service expenses ►

## Part IV Checklist of Required Schedules

	<b>Yes</b>	<b>No</b>
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	No
2 Is the organization required to complete Schedule B, <i>Schedule of Contributors</i> (see instructions)?	2	No
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	No
4 <b>Section 501(c)(3) organizations.</b> 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	No
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	No
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	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
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	No
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	No
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	No
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	No
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	No
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	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	No
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	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
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	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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	No
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	No
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	No
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	No
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	No
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

## Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
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	No
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	No
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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
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	No
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	No
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	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
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	<b>Section 501(c)(3) organizations.</b> 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	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes

## 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	0
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	No

Part V **Statements Regarding Other IRS Filings and Tax Compliance (continued)**

<b>2a</b> 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 . . . . .	<b>2a</b>			
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>		No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . . . .	<b>3b</b>			
<b>4a</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)? . . . . .	<b>4a</b>		No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>		No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>		No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>			
<b>6a</b> 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? . . . . .	<b>6a</b>		No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>			
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>		No	
<b>a</b> 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? . . . . .	<b>7b</b>			
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7c</b>		No	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .				
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>	0		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>		No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>		No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>		No	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>		No	
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>			
<b>9</b> <b>Sponsoring organizations maintaining donor advised funds.</b>	<b>9a</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9b</b>			
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter				
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter				
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>			
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>			
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O				
<b>b</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 . . . . .	<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>		No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . . . .	<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .	<b>15</b>		No	
<b>Note.</b> See instructions and file Form 4720, Schedule N				
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .	<b>16</b>		No	
<b>Note.</b> If "Yes," complete Form 4720, Schedule O				

**Part VI** **Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

	1a	1b	5	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year			5		
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>b</b> Enter the number of voting members included in line 1a, above, who are independent			2		
<b>2</b> 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		No
<b>3</b> 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		No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?			5		No
<b>6</b> Did the organization have members or stockholders?			6	Yes	
<b>7a</b> 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	Yes	
<b>b</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	Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			8a	Yes	
<b>a</b> The governing body?			8b		No
<b>b</b> Each committee with authority to act on behalf of the governing body?			9		No
<b>9</b> 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					

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

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?														Yes	
<b>b</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?														Yes	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?														No	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990														No	
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13														No	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?														No	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done														No	
<b>13</b> Did the organization have a written whistleblower policy?														No	
<b>14</b> Did the organization have a written document retention and destruction policy?														No	
<b>15</b> 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?														No	
<b>a</b> The organization's CEO, Executive Director, or top management official														No	
<b>b</b> Other officers or key employees of the organization														No	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)															
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														No	
<b>b</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?														No	

## Section C. Disclosure

<b>17</b> List the states with which a copy of this Form 990 is required to be filed►															
<b>18</b> Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply	<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain in Schedule O)											
<b>19</b> 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															
<b>20</b> State the name, address, and telephone number of the person who possesses the organization's books and records	►DANA MINSTER	720 30TH ST N	GREAT FALLS, MT 594012134	(406) 452-3563											

## 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, or 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

See instructions for the order in which to list the persons above.

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

## Part VII

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

<b>1b Sub-Total . . . . .</b>	►			
<b>c Total from continuation sheets to Part VII, Section A . . . .</b>	►			
<b>d Total (add lines 1b and 1c) . . . . .</b>	►	7,329		

**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

	<b>Yes</b>	<b>No</b>
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>	No
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>4</b>	No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	<b>5</b>	No

## **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

**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 ► 0

## Part VIII Statement of Revenue

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

Contributions, Gifts, Grants and Other Similar Amounts		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns . . .	1a				
b Membership dues . . .	1b				
c Fundraising events . . .	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	944			
g Noncash contributions included in lines 1a - 1f \$	1g				
<b>h Total.</b> Add lines 1a-1f . . . ►		944			
<b>Program Service Revenue</b>					
2a Membership Dues & Assessments		Business Code			
		900099	3,890	3,890	
b					
c					
d					
e					
f All other program service revenue					
<b>g Total.</b> Add lines 2a-2f. . . ►		3,890			
<b>Other Revenue</b>					
3 Investment income (including dividends, interest, and other similar amounts) . . . ►			9,991		9,991
4 Income from investment of tax-exempt bond proceeds ►			0		
5 Royalties . . . ►			0		
6a Gross rents	6a	(I) Real			
b Less rental expenses	6b				
c Rental income or (loss)	6c				
d Net rental income or (loss) . . . ►			0		
7a Gross amount from sales of assets other than inventory	7a	(I) Securities			
		4,808			
b Less cost or other basis and sales expenses	7b				
c Gain or (loss)	7c	4,808			
d Net gain or (loss) . . . ►			4,808		4,808
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . .	8a				
b Less direct expenses . . .	8b				
c Net income or (loss) from fundraising events . . . ►			0		
9a Gross income from gaming activities See Part IV, line 19 . . .	9a				
b Less direct expenses . . .	9b				
c Net income or (loss) from gaming activities . . . ►			0		
10a Gross sales of inventory, less returns and allowances . . .	10a				
b Less cost of goods sold . . .	10b				
c Net income or (loss) from sales of inventory . . . ►			0		
<b>Miscellaneous Revenue</b>		Business Code			
11a					
b					
c					
d All other revenue . . .					
<b>e Total.</b> Add lines 11a-11d . . . ►			0		
<b>12 Total revenue.</b> See instructions . . . ►		19,633	3,890		14,799

**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 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	2,530			
2 Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	7,680			
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			
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	920			
11 Fees for services (non-employees)				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	835			
d Lobbying . . . . .	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees . . . . .	10			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4			
12 Advertising and promotion . . . . .	0			
13 Office expenses . . . . .	4,643			
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	508			
17 Travel . . . . .	3,364			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	0			
23 Insurance . . . . .	723			
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 DUES	2,112			
b WORK COMP	381			
c				
d				
e All other expenses	0			
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>23,710</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**Check if Schedule O contains a response or note to any line in this Part IX 

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	54,286	<b>1</b>	41,121
	<b>2</b> Savings and temporary cash investments	52,039	<b>2</b>	55,204
	<b>3</b> Pledges and grants receivable, net	3		0
	<b>4</b> Accounts receivable, net	4		0
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	5		0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	6		0
	<b>7</b> Notes and loans receivable, net	95,231	<b>7</b>	93,581
	<b>8</b> Inventories for sale or use	8		0
	<b>9</b> Prepaid expenses and deferred charges	9		0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a		
	<b>b</b> Less accumulated depreciation	10b		10c
	<b>11</b> Investments—publicly traded securities	262,213	<b>11</b>	236,430
	<b>12</b> Investments—other securities See Part IV, line 11	12		0
	<b>13</b> Investments—program-related See Part IV, line 11	13		0
	<b>14</b> Intangible assets	14		0
	<b>15</b> Other assets See Part IV, line 11	15		0
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	463,769	<b>16</b>	426,336
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	17		
	<b>18</b> Grants payable	18		
	<b>19</b> Deferred revenue	19		
	<b>20</b> Tax-exempt bond liabilities	20		
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D	21		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	22		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	23		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	24		
	<b>25</b> 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	25		
	<b>26 Total liabilities.</b> Add lines 17 through 25	0	<b>26</b>	0
<b>Net Assets or Fund Balances</b>	<b>27</b> Organizations that follow FASB ASC 958, check here ► <input type="checkbox"/> and complete lines 27, 28, 32, and 33.	27		
	<b>28</b> Net assets without donor restrictions	28		
	<b>29</b> Capital stock or trust principal, or current funds	29		
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund	463,769	<b>30</b>	426,336
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds	31		
	<b>32</b> Total net assets or fund balances	463,769	<b>32</b>	426,336
	<b>33</b> Total liabilities and net assets/fund balances	463,769	<b>33</b>	426,336

**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	19,633
2	Total expenses (must equal Part IX, column (A), line 25)	2	23,710
3	Revenue less expenses Subtract line 2 from line 1	3	-4,077
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	463,769
5	Net unrealized gains (losses) on investments	5	-33,356
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	426,336

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

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?

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

2b Were the organization's financial statements audited by an independent accountant?

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

2c 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?

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?

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

	Yes	No
2a		No
2b		No
2c		
3a		No
3b		

## Additional Data

**Software ID:** 19009920  
**Software Version:** 2019v5.0  
**EIN:** 81-0141334  
**Name:** INDEPENDENT ORDER OF ODD FELLOWS GRAND LODGE OF MONTANA

Form 990 (2019)

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### Form 990, Part III, Line 4a:

As an organization, the Independent Order of Odd Fellows aims to provide a framework that promotes personal and social development. Lodge degrees and activities aim to improve and elevate every person to a higher, nobler plane, to extend sympathy and aid to those in need, making their burdens lighter, relieving the darkness of despair, to war against vice in every form, and to be a great moral power and influence for the good of humanity. For members, the degrees of Odd Fellowship emphasize a leaving of the old life and the start of a better one, of welcoming travelers, and of helping those in need. The command of the IOOF is to Visit the sick, relieve the distressed, bury the dead and educate the orphan. Specifically, IOOF today is dedicated to the following purpose To improve and elevate the character of mankind by promoting the principles of friendship, love and truth, faith, hope, charity and the universal justice To help make the world a better place to live by aiding each other, the community the less fortunate, the youth, the elderly, the environment and the community in every way possible To promote goodwill and harmony amongst peoples and nations through the principle of universal fraternity, holding the belief that all men and women regardless of race, nationality, religion, social status, gender, rank and station are brothers, and sisters. Ideally, an Odd Fellows lodge is a place for fellowship in all its forms, from hanging out and just having fun, to discussions, to networking, to collaboration on creative and constructive projects, all with an eye not only on our own satisfaction but on what we might offer to the community at large. An ideal lodge is a great venue for a lot of positive energy and all members are encouraged to contribute their share. In addition, lodges provide an international social network of brothers and sisters that extends to more than 26 countries worldwide. If traveling is an interest, membership can provide a valuable network that will very much welcome an international visitor, and assist in their enterprises and certainly their travels whenever possible. For 2019, DONATIONS MADE WITHIN THE COMMUNITY TO BENEFIT NEEDY INDIVIDUALS AND LOCAL CHARITIES

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

Department of the Treasury

**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.

**2019****Open to Public  
Inspection**

Name of the organization

INDEPENDENT ORDER OF ODD FELLOWS GRAND  
LODGE OF MONTANA**Employer identification number**

81-0141334

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Line 6  Explanation of Classes of Members or Shareholder	THE ORGANIZATION'S MEMBERS CONSIST OF MEN AND WOMEN OF GOOD MORAL CHARACTER, OVER SIXTEEN (16) YEARS OF AGE, WHO BELIEVE IN A SUPREME BEING, THE CREATOR AND PRESERVER OF THE UNIVERSE, ARE RESIDENTS OF MONTANA, AND MEET THE QUALIFICATIONS OUTLINED BY THE GOVERNING DOCUMENTS

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	THE ORGANIZATION'S BOARD OF DIRECTORS ARE ELECTED BY MEMBERS MEMBERS REPRESENT THE LOCAL LODGES OF THE INDEPENDENT ORDE OF ODD FELLOWS MONTANA EACH LOCAL LODGE HAS A REPRESENTATIVE TO VOTE ON GOVERNANCE

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 7b Describe Decisions of Governing Body Approval by Members or Shareholders	AMENDMENTS TO THE ORGANIZATION'S ARTICLES OR INCORPORATION OR BYLAWS REQUIRE APPROVAL BY THE MEMBERS IN GOOD STANDING AT THE TIME OF THE MEETING

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	SECRETARY REVIEWS THE 990 PRIOR TO SUBMISSION BUT NO REVIEW WILL OR HAS BEEN CONDUCTED BY THE FULL GOVERNING BOARD

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	AVAILABLE UPON REQUEST