

Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No 1545-0047

2020

Open to Public
Inspection

A For the 2020 calendar year, or tax year beginning January 1, 2020, and ending December 31, 2020

B Check if applicable

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

C Name of organization

Montana Trail Vehicle Riders Association

Number and street (or P O box if mail is not delivered to street address)

PO Box 2884

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

Great Falls, MT 59403-2884

D Employer identification number

81-0517908

E Telephone number

406-781-0967

F Group Exemption
Number ▶G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

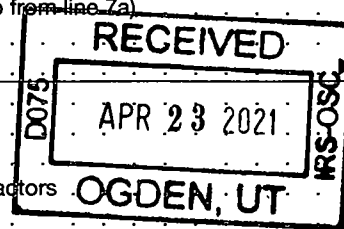
I Website: ▶ MTVRA.com

H Check ☒ if the organization is not
required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (7) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ OtherL 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 ▶ \$ 0

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	4,558
	2	Program service revenue including government fees and contracts	2	86,616
	3	Membership dues and assessments	3	8,975
	4	Investment income	4	0
	5a	Gross amount from sale of assets other than inventory	5a	0
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
	b	Gross income from fundraising events (not including \$ 0 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	0
c	Less: direct expenses from gaming and fundraising events	6c	0	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a	Gross sales of inventory, less returns and allowances	7a	0	
b	Less: cost of goods sold	7b	0	
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	3,778	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	103,927	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	10,000
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	99,668
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	734
	16	Other expenses (describe in Schedule O)	16	1,085
	17	Total expenses. Add lines 10 through 16	17	111,487
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-7,560
	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	85,393
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	77,833



SCANNED MAR 28 2022

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2020)

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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	60,393	52,833
23	Land and buildings	0	0
24	Other assets (describe in Schedule O)	25,000	25,000
25	Total assets	85,393	77,833
26	Total liabilities (describe in Schedule O)	0	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	85,393	77,833

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? **Create a positive image or off highway recreation**

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	RTP1823, Phase V of continuing trail maintenance on US National Forest and BLM areas. Oversight is by the federal employee designated by the agency. An independent contractor is hired and completes maintenance with mechanized equipment. (Recreational Trail Grant administered by State of Montana) (Grants \$ 90,000) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28a
29	RTP1921, Phase VI of continuing trail maintenance on US National Forest and BLM areas. Oversight is by the federal employee designated by the agency. An independent contractor is hired and completes maintenance with mechanized equipment. (Recreational Trails Grant administered by State of Montana) (Grants \$ 45,000) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	29a
30	RTP2021, Phase VII of continuing trail maintenance on US National Forest and BLM areas. Oversight is by the federal employee designated by the agency. An independent contractor is hired and completes maintenance with mechanized equipment. (Recreational Trails Grant administered by State of Montana) (Grants \$ 60,000) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O) ▶ <input type="checkbox"/> (Grants \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	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 ☐

[illegible]

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		✓
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		✓
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)?		✓
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		✓
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
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		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		✓
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?		✓
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ▶ Montana		
42a The organization's books are in care of ▶ Ramona G Ehnes Telephone no. ▶ 406-781-0967		
Located at ▶ 622 13 Ave S, Great Falls, MT ZIP + 4 ▶ 59405-4318		
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).		
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 ▶		
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		✓
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		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
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		✓

- 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		<input checked="" type="checkbox"/>

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 ▶

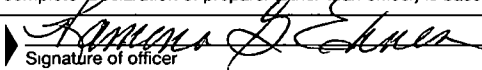
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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		Date <u>4/21/2021</u>
	Signature of officer	
	Ramona G Ehnes, Secretary/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

☐ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

Montana Trail Vehicle Riders Association

Employer identification number

81-0517908

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

#8 Other revenue \$3778 \$3350 Advertising for Little Belts Recreational Use Map \$428 deposited for another club

#10 Amounts paid: \$10000 for printing of Little Belts Recreational Use Map, (included in #2 revenue is \$6650 grant for the map)

#16 Other expenses. \$1,085 \$232 Dues & Fees \$212 Website \$641 Supplies

Part II Balance Sheets

#24 Other Assets \$25,000 This is the amount of membership income that was designated as a set aside into a savings account

Once the Federal RTP grants were awarded, there was a need for cash flow as these grants are paid by reimbursement only. The approval

of using these funds to act as an internal loan was approved many years ago. This is shown on MTVRA's balance sheet as amount

payable to the savings account so the funds would be tracked and returnable if the grant program is discontinued