

Short Form

Return of Organization Exempt From Income Tax

2014

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.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning _____, 2014, and ending _____, 20

B Check if applicable:

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

C Name of organization
Montana Renewable Energy Association

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 673

City or town, state or province, country, and ZIP or foreign postal code
Missoula, MT 59806-0673

D Employer identification number
81-0537306

E Telephone number
(406) 214-9405

F Group Exemption Number ▶

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

I Website: ▶ **www.montanarenewables.org**

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) () ◀ (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 ▶ \$ **69591.77**

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	45451.34	10	Grants and similar amounts paid (list in Schedule O)	10	0
2	Program service revenue including government fees and contracts	2	24140.43	11	Benefits paid to or for members	11	0
3	Membership dues and assessments	3	0	12	Salaries, other compensation, and employee benefits	12	36363.24
4	Investment income	4	0	13	Professional fees and other payments to independent contractors	13	3000
5a	Gross amount from sale of assets other than inventory	5a	0	14	Occupancy, rent, utilities, and maintenance	14	0
b	Less: cost or other basis and sales expenses	5b	0	15	Printing, publications, postage, and shipping	15	727.11
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	16	Other expenses (describe in Schedule O)	16	18684.31
6	Gaming and fundraising events			17	Total expenses. Add lines 10 through 16 ▶	17	58774.66
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10817.11
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	0	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	14207.72
c	Less: direct expenses from gaming and fundraising events	6c	0	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	25024.83
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	0				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	69591.77				

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	14207.72	22 25024.83
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	14207.72	25 25024.83
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	14207.72	27 25024.83

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? **to advocate for the adoption of renewable energy in MT**

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

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.

28 <u>Clean Energy Fair. This year's Fair took place Sept. 20th at Caras Park in Missoula. It included 12 workshops, a walking tour, a keynote speaker (Tyson Slocum), 19 exhibitor booths, a car show (8 vehicles), kids activities, and several hundred attendees. The event received excellent press coverage in Missoulian and KPAX stories.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	20799.37
29 <u>Policy. MREA is an active participant in MT energy policy venues (conferences, media reports, studies, etc.). In 2014, MREA organized policy receptions in Missoula and Bozeman (70 attendees), three additional policy trainings (to 12 renewable energy business owners), and a training at the Clean Energy Fair (35 attendees).</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	18673.30
30 <u>Education. MREA publishes a monthly electronic newsletter, The Energy Independent, which is received by more than 500 people. Each issue includes a profile of a recently installed renewable energy system in the state, updates on policy developments, a renewable energy news roundup, & information on upcoming events.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1813.85
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	1441.72
32 Total program service expenses (add lines 28a through 31a)	32	42728.24

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

(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>Conor Darby</u> President & Board Member	2	0	N/A	0
<u>Jeff Fox</u> Vice President & Board Member	3	0	N/A	0
<u>Dave Ryan</u> Secretary, President Emeritus & Board Member	1	0	N/A	0
<u>Patrick Judge</u> Treasurer & Board Member	10	0	N/A	0
<u>Christopher Borton</u> Board Member	2.5+Fair Coordinator	3000	N/A	0
<u>Henry Dykema</u> Board Member	2	0	N/A	0
<u>Kyla Maki</u> Board Member	4	0	N/A	0
<u>Kathi Montgomery</u> Board Member	5	0	N/A	0
<u>Orion Thornton</u> Board Member	2	0	N/A	0
<u>Diana Maneta</u> Executive Director	20	19011.07	N/A	0
<u>Benjamin Brouwer</u> Policy Director	15	13614.53	N/A	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

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.
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b 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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b 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?
40c 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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of Patrick Judge, MREA Treasurer Telephone no. (406) 459-5838 Located at 409 Dearborn Ave., Helena, MT ZIP + 4 59601-6146
42b 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...
42c At any time during the calendar year, did the organization maintain an office outside the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
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)?

	Yes	No
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	46	✓

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

	Yes	No
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	47	✓
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b If "Yes," was the related organization a section 527 organization?	49b	
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
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
None		

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	Date
	▶ Patrick Judge, 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**