

Short Form**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021

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.**Open to Public Inspection**

| | | | | | | | | | | | | | | | | |
|--|--|--|--|--|---|--|---------------------------|---------------------|--|-----------------------|--|--|-----------------------------------|--------------------------------|--|--|
| A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20 | | | | | | | | | | | | | | | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization Montana Renewable Energy Association</td> <td>D Employer identification number 81-0537306</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite</td> <td>E Telephone number</td> </tr> <tr> <td colspan="2">P.O. Box 673</td> <td>(406) 214-9405</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code</td> <td>F Group Exemption Number ▶</td> </tr> <tr> <td colspan="2">Missoula, MT 59806-0673</td> <td></td> </tr> </table> | C Name of organization Montana Renewable Energy Association | | D Employer identification number 81-0537306 | Number and street (or P.O. box if mail is not delivered to street address) Room/suite | | E Telephone number | P.O. Box 673 | | (406) 214-9405 | City or town, state or province, country, and ZIP or foreign postal code | | F Group Exemption Number ▶ | Missoula, MT 59806-0673 | | |
| C Name of organization Montana Renewable Energy Association | | D Employer identification number 81-0537306 | | | | | | | | | | | | | | |
| Number and street (or P.O. box if mail is not delivered to street address) Room/suite | | E Telephone number | | | | | | | | | | | | | | |
| P.O. Box 673 | | (406) 214-9405 | | | | | | | | | | | | | | |
| City or town, state or province, country, and ZIP or foreign postal code | | F Group Exemption Number ▶ | | | | | | | | | | | | | | |
| Missoula, MT 59806-0673 | | | | | | | | | | | | | | | | |
| G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ | | H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990). | | | | | | | | | | | | | | |
| I Website: ▶ www.montanarenewables.org | | | | | | | | | | | | | | | | |
| J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | | | | | | | | | | | | | | |
| K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | | | | | | | | | | | | | | |
| L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 105,345 | | | | | | | | | | | | | | | | |

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 | 88,435 |
| | 2 | Program service revenue including government fees and contracts | 2 | 16,910 |
| | 3 | Membership dues and assessments | 3 | 0 |
| | 4 | Investment income | 4 | 0 |
| | 5a | Gross amount from sale of assets other than inventory | 5a | 0 |
| | 5b | Less: cost or other basis and sales expenses | 5b | 0 |
| | 5c | Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) | 5c | 0 |
| | 6 | Gaming and fundraising events: | | |
| | 6a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | 0 |
| | 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) | 6b | 0 |
| 6c | Less: direct expenses from gaming and fundraising events | 6c | 0 | |
| 6d | 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 | |
| 7b | Less: cost of goods sold | 7b | 0 | |
| 7c | 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 | 105,345 | |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | 0 |
| | 11 | Benefits paid to or for members | 11 | 0 |
| | 12 | Salaries, other compensation, and employee benefits | 12 | 73,578 |
| | 13 | Professional fees and other payments to independent contractors | 13 | 4,873 |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | 5,293 |
| | 15 | Printing, publications, postage, and shipping | 15 | 1,240 |
| | 16 | Other expenses (describe in Schedule O) | 16 | 33,897 |
| 17 | Total expenses. Add lines 10 through 16 ▶ | 17 | 118,881 | |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 9) | 18 | -13,536 |
| | 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 | 125,336 |
| | 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 | 111,800 |

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 | 125,336 | 22 111,800 |
| 23 Land and buildings | 0 | 23 0 |
| 24 Other assets (describe in Schedule O) | 0 | 24 0 |
| 25 Total assets | 125,336 | 25 111,800 |
| 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) | 125,336 | 27 111,800 |

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 increase renewable energy production in Montana

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 Education. MREA educated Montanans about renewable energy by a variety of means including a monthly electronic newsletter (~1,300 recipients), email action alerts, media campaigns, social media, & presentations. MREA continued work on the Montana Rural Solar Access Project, as well as solar-powered transportation. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 58,512 |
| 29 Policy. MREA monitors and influences the decisions of government bodies with respect to renewable energy. Activities include communications with government officials, spoken and written testimony, & communications with the public and media on policy issues. MREA also engages with energy utilities on policy matters. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | 17,897 |
| 30 Industry Engagement. MREA works with its installer members on a variety of topics such as safety, technology, trends and issues of concern to the industry. Montana now has several dozen businesses specializing in the installation of distributed renewable energy systems. Most are members of MREA. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | 1,966 |
| 31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | 0 |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | 78,375 |

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/1099-NEC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|---|---|--|
| Henry Dykema, President & Board Member | 2 | | | |
| Brad Van Wert, Vice President & Board Member | 3 | | | |
| Sarah Stands, Secretary & Board Member | 4 | | | |
| Patrick Judge, Treasurer & Board Member | 4 | | | |
| Susan Bilo, Board Member | 2 | | | |
| Christopher Borton, Board Member & Fair Coordinator (compensated \$4,000) | 3 | 4,000 | | |
| Jackson Isbell, Board Member | 2 | | | |
| Nicola Laverack, Board Member | 2 | | | |
| Barb Oldershaw, Board Member | 2 | | | |
| Andrew Valainis, Executive Director | 40 | 48,300 | | |
| Evora Glenn, Program Coordinator | 25 | 19,593 | | |

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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the organization file Form 1120-POL for this year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," complete Schedule L, Part II, and enter the total amount involved | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 Section 501(c)(7) organizations. Enter: | <input type="checkbox"/> | <input type="checkbox"/> |
| a Initiation fees and capital contributions included on line 9 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Gross receipts, included on line 9, for public use of club facilities | <input type="checkbox"/> | <input type="checkbox"/> |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 ▶ 0 | <input type="checkbox"/> | <input type="checkbox"/> |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 41 List the states with which a copy of this return is filed ▶ | <input type="checkbox"/> | <input type="checkbox"/> |
| 42a The organization's books are in care of ▶ Patrick Judge Telephone no. ▶ 406-459-5838 Located at ▶ 1802 Lockey Ave, Helena, MT ZIP + 4 ▶ 59601-4741 | <input type="checkbox"/> | <input type="checkbox"/> |
| 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). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 ▶ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 ▶ 43 | <input type="checkbox"/> | <input type="checkbox"/> |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Did the organization receive any payments for indoor tanning services during the year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input type="checkbox"/> |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

| | | |
|-----------|--|-------------------------------------|
| 48 | | <input checked="" type="checkbox"/> |
|-----------|--|-------------------------------------|

49a Did the organization make any transfers to an exempt non-charitable related organization?

| | | |
|------------|--|-------------------------------------|
| 49a | | <input checked="" type="checkbox"/> |
|------------|--|-------------------------------------|

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/1099-NEC) | (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."

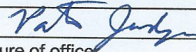
| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None. | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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 <u>7-16-2022</u> |
| | 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

**SCHEDULE A
(Form 990)**Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Montana Renewable Energy Association

Employer identification number

81-0537306

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☒ An organization that normally receives (1) more than 33 $\frac{1}{3}$ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 $\frac{1}{3}$ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2020 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 59439 | 61273 | 65838 | 80083 | 88435 | 355068 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 67035 | 96908 | 98363 | 13727 | 16910 | 292943 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Total. Add lines 1 through 5 | 126474 | 158181 | 164200 | 93810 | 105345 | 648010 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 2250 | 1000 | 1000 | 1000 | 1000 | 6250 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | 38957 | 65000 | 71172 | 0 | 0 | 175129 |
| c Add lines 7a and 7b | 41207 | 66000 | 72172 | 1000 | 1000 | 181379 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 466631 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 126474 | 158181 | 164200 | 93810 | 105345 | 648010 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 0 | 0 | 0 | 0 | 0 | 0 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 10a and 10b | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 126474 | 158181 | 164200 | 93810 | 105345 | 648010 |
| 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|------|
| 15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) | 15 | 72 % |
| 16 Public support percentage from 2020 Schedule A, Part III, line 15 | 16 | 70 % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|-----|
| 17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) | 17 | 0 % |
| 18 Investment income percentage from 2020 Schedule A, Part III, line 17 | 18 | 0 % |
| 19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/> | | |
| b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/> | | |

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

Montana Renewable Energy Association

81-0537306

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions ▶ \$
- 3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0- |
|----------|-------------|---------|--|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|---|---|---|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 1043 | | | | | | | | | | | | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | 3128 | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | 4171 | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | 114710 | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | 118881 | | | | | | | | | | | | | |
| f | Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 23776 | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000. | | | | | | | | | | | | | | |
| g | Grassroots nontaxable amount (enter 25% of line 1f) | 5944 | | | | | | | | | | | | | |
| h | Subtract line 1g from line 1a. If zero or less, enter -0- | 0 | | | | | | | | | | | | | |
| i | Subtract line 1f from line 1c. If zero or less, enter -0- | 0 | | | | | | | | | | | | | |
| j | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) Total |
| 2a Lobbying nontaxable amount | 29512 | 24964 | 17496 | 23776 | 95748 |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | 143622 |
| c Total lobbying expenditures | 0 | 1488 | 0 | 4171 | 5659 |
| d Grassroots nontaxable amount | 7378 | 6241 | 4374 | 5944 | 23937 |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 35906 |
| f Grassroots lobbying expenditures | 0 | 372 | 0 | 1043 | 1415 |

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

Montana Renewable Energy Association

Employer identification number

81-0537306

FORM 990 EZ, LINE 16 – OTHER EXPENSES:

\$6,578 MRSAP Campaign Expenses

\$363 Fundraising Expenses

\$1,200 Donor Management System

\$528 Food; \$2,872 Lodging; \$1,943 Travel

\$1,418 Liability & Event Insurance

\$20 Montana Corporate Filing Fee

\$709 Website, Email, and Listserv

\$106 P.O. Box Rental

\$456 Cell Phone – Executive Director

\$588 Payroll & Form 1099 Service Fees – Intuit

\$296 Online Newspaper Subscriptions

\$85 Montana Nonprofit Association Dues

\$100 NW Energy Coalition Dues

\$500 Event Fees / Booth Rental

\$154 Lobbyist Registration

\$808 Office Supplies

\$319 Computer Supplies & Software

\$10,406 Summer Fair (except personnel); \$551 Expos

\$40 Clean Energy Award

\$203 Conference & Training Fees

\$300 Board Meetings & Strategic Planning

\$2,543 Shirts

\$271 Stickers

\$7 SEIN Project Expenses

\$525 Refunds; \$9 Branding, -\$1 Rounding Error; TOTAL = \$33,897

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 51056K

Schedule O (Form 990) 2021