

Form **990-EZ**

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

OMB No 1545-1150

2008

Department of the Treasury
Internal Revenue Service

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**
 ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

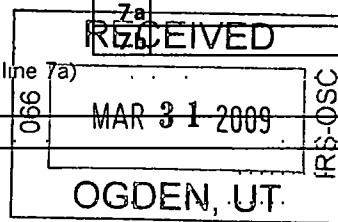
**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning , 2008, **and ending** ,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Please use IRS label or print or type. See Specific Instructions. MONTANA RAPTOR CONSERVATION CENTER, INC. P.O. BOX 4061 BOZEMAN, MT 59772	D Employer identification number 36-3782562
		E Telephone number 406-585-1211
▶ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		F Group Exemption Number
▶ Website: www.montanaraptor.org		G Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
J Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) (3) (insert no) , 4947(a)(1) or 527		H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.		
L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 96,884.		

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	95,169.
2 Program service revenue including government fees and contracts	2	1,145.
3 Membership dues and assessments	3	
4 Investment income	4	570.
5a Gross amount from sale of assets other than inventory	5a	
b Less: cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less: cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe ▶ _____)	8	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	96,884.
10 Grants and similar amounts paid (attach schedule)	10	
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	59,314.
13 Professional fees and other payments to independent contractors	13	
14 Occupancy, rent, utilities, and maintenance	14	
15 Printing, publications, postage, and shipping	15	670.
16 Other expenses (describe ▶ See Statement 1)	16	36,408.
17 Total expenses (add lines 10 through 16)	17	96,392.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	492.
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	119,577.
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year (Combine lines 18 through 20)	21	120,069.



Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
22 Cash, savings, and investments		73,641.	79,184.
23 Land and buildings		37,743.	36,356.
24 Other assets (describe ▶ See Statement 2)		9,406.	7,385.
25 Total assets		120,790.	122,925.
26 Total liabilities (describe ▶ See Statement 3)		1,213.	2,856.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		119,577.	120,069.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form **990-EZ** (2008)

Handwritten initials: aa 22

SCANNED APR 15 2009

MONTANA RAPTOR

INTERNAL

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
	▶ 37a 0.		
b	Did the organization file Form 1120-POL for this year?		X
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 unpaid at the start of the period covered by this return?		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
	38b N/A		
39	501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9		
	39a N/A		
b	Gross receipts, included on line 9, for public use of club facilities.		
	39b N/A		
40a	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.		
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I		X
	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	▶ 0.		
d	Enter amount of tax on line 40c reimbursed by the organization		
	▶ 0.		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
	40e		
41	List the states with which a copy of this return is filed ▶ <u>None</u>		

42a The books are in care of ▶ JOHN BELL Telephone no. ▶ 406-582-1211
 Located at ▶ P.O. BOX 4061 BOZEMAN MT ZIP + 4 ▶ 59772

		Yes	No
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 ▶ _____		X
	42b		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country. ▶ _____		X
	42c		

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 ▶ N/A
 ▶ **43** | N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
	44		
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
	45		

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 6

	Yes	No
46 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		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If 'Yes,' was the related organization(s) a section 527 organization? ..		

50 Complete this table for the 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000				

51 Complete this table for the 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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors receiving over \$100,000		

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: *John R Bell* Date: 3/26/09
 JOHN BELL Treasurer

Paid Preparer's Use Only

Preparer's signature: *Joseph A. Bateson* Date: 3/23/09
 Firm's name (or yours if self-employed), address, and ZIP + 4: Junkermier Clark Campanella Stevens P.C., 220 West Lamme, Suite 3-A, Bozeman, MT 59715
 Check if self-employed: Preparer's Identifying Number (See instructions): N/A
 EIN: N/A Phone no: (406) 587-1277

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	78,960.	84,405.				163,365.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						0.
4 Total. Add lines 1-3	78,960.	84,405.	0.	0.	0.	163,365.
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).						31,780.
6 Public support. Subtract line 5 from line 4						131,585.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	78,960.	84,405.	0.	0.	0.	163,365.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	764.	1,115.				1,879.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV).						0.
11 Total support. Add lines 7 through 10						165,244.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five 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 checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the 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 – 2007. 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 – 2008. 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 IV 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 – 2007. 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 IV 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"/>		

BAA

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

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (add lns 9, 10c, 11, and 12)						

14 First five 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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33-1/3 support tests – 2008. 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

b 33-1/3 support tests – 2007. If the organization did not check a box on line 14 or 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

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Client 13071

MONTANA RAPTOR CONSERVATION CENTER, INC.

36-3782562

3/20/09 11.53AM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	\$ 348.
BANK CHARGES	29.
Depreciation	3,408.
EDUCATION PROGRAM SUPPLIES	151.
FUND RAISING EXPENSES	2,736.
Insurance	6,626.
MEMBERSHIP, DUES & SUBSCRIPTIO	120.
Office Expenses	1,215.
PROPERTY TAXES	88.
REHABILITATION	16,452.
REPAIRS & MAINTENANCE	541.
UTILITIES	4,694.
Total	\$ 36,408.

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Machinery and Equipment	\$ 9,406.	\$ 7,385.
Total	\$ 9,406.	\$ 7,385.

Statement 3
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 1,213.	\$ 2,856.
Total	\$ 1,213.	\$ 2,856.

Statement 4
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

TO CONSERVE AND RESTORE RAPTORS, AS WELL AS OTHER AVIAN SPECIES THAT ARE ENDANGERED, THREATENED OR OF SPECIAL CONCERN, THROUGH THE REHABILITATION AND RELEASE OF INJURED BIRDS OF PREY, PUBLIC EDUCATION, AND RESEARCH.

Statement 5
Form 990-EZ, Part III, Line 29
Statement of Program Service Accomplishments

EDUCATION PROGRAMS AND EDUCATION BIRD MAINTENANCE AS OF 12/31/06, MRCC HAS SUCCESSFULLY MAINTAINED THE BIRDS IN WHICH THE CENTER HAS PERMITS TO USE IN EDUCATION OF THE PUBLIC. MRCC HAS PRESENTED NUMEROUS PROGRAMS IN WHICH TO EDUCATE THE PUBLIC ON THE CONSERVATION OF RAPTORS. EDUCATION PROGRAMS RANGE FROM

Client 13071

MONTANA RAPTOR CONSERVATION CENTER, INC.

36-3782562

3/20/09

11 53AM

Statement 5 (continued)
Form 990-EZ, Part III, Line 29
Statement of Program Service Accomplishments

ELEMENTARY AGE TO PROFESSIONALS. MRCC VOLUNTEERS WORK DILIGENTLY TO IMPROVE AND INCREASE THE PUBLIC OUTREACH.

Statement 6
Form 990-EZ, Part VI
Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .. No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ... No