

990

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

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

Open to Public Inspection



Department of the Treasury Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01-2021, and ending 06-30-2022

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

C Name of organization: MONTANA PUBLIC INTEREST RESEARCH GROUP. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 141 CORBIN HALL. City or town, state or province, country, and ZIP or foreign postal code: MISSOULA, MT 59812

D Employer identification number: 81-0405836. E Telephone number: (406) 243-2908. G Gross receipts \$ 229,611

F Name and address of principal officer: HUNTER LOSING, 141 CORBIN HALL, MISSOULA, MT 59812

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) [checked], 501(c)(4) (insert no.), 4947(a)(1), 527

J Website: WWW.MTPIRG.ORG

K Form of organization: Corporation [checked], Trust, Association, Other

L Year of formation: 1981. M State of legal domicile: MT

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE MONTANA PUBLIC INTEREST RESEARCH GROUP (MONTPIRG) IS A STUDENT DIRECTED AND FUNDED NON-PARTISAN ORGANIZATION DEDICATED TO AFFECTING TANGIBLE, POSITIVE CHANGE THROUGH EDUCATING AND EMPOWERING THE NEXT GENERATION OF CIVIC LEADERS.

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 10. 4 Number of independent voting members of the governing body (Part VI, line 1b) 10. 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 24. 6 Total number of volunteers (estimate if necessary) 61. 7a Total unrelated business revenue from Part VIII, column (C), line 12 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 335,571 / 229,586. 9 Program service revenue (Part VIII, line 2g) 0 / 0. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 47 / 25. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 2,035 / 0. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 337,653 / 229,611.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0 / 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 / 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 354,956 / 242,550. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0 / 0. 16b Total fundraising expenses (Part IX, column (D), line 25) 42,088. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 71,754 / 37,614. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 426,710 / 280,164. 19 Revenue less expenses. Subtract line 18 from line 12 -89,057 / -50,553.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 92,586 / 44,816. 21 Total liabilities (Part X, line 26) 5,587 / 8,370. 22 Net assets or fund balances. Subtract line 21 from line 20 86,999 / 36,446.

Part II Signature Block

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: HUNTER LOSING EXECUTIVE DIRECTOR. Date: 2023-05-01.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01372762, Firm's name JUNKERMIERCLARKCAMPANELLASTEVENS PC, Firm's EIN 81-0348775, Firm's address 321 W BROADWAY 4TH FLOOR, MISSOULA, MT 59802, Phone no. (406) 549-4148.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes [checked] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MONTANA PUBLIC INTEREST RESEARCH GROUP (MONTPIRG) IS A STUDENT DIRECTED AND FUNDED NON-PARTISAN ORGANIZATION DEDICATED TO AFFECTING TANGIBLE, POSITIVE CHANGE THROUGH EDUCATING AND EMPOWERING THE NEXT GENERATION OF CIVIC LEADERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 164,413 including grants of \$) (Revenue \$)
MONTPIRG CREATES POSITIVE, TANGIBLE CHANGE IN MONTANAMONTPIRG IS DEDICATED TO TRAINING THE NEXT GENERATION OF CIVIC LEADERS THROUGH HANDS-ON ADVOCACY. WE TAKE ON THE IMPORTANT ISSUES FACING MONTANA INCLUDING PROTECTING OUR ENVIRONMENT, ADVANCING CLEAN ENERGY, EMPOWERING YOUNG VOTERS, AND DEFENDING CONSUMER RIGHTS. IN 2022, MONTPIRG TRAINED DOZENS OF STUDENT LEADERS TO BE ADVOCATES FOR PROTECTING MONTANA'S CONSTITUTION, CELEBRATED YOUTH CIVIC ENGAGEMENT, AND EMPOWERED THE NEXT GENERATION TO VOTE THROUGH EDUCATION AND VOTER REGISTRATION.VOTER ENGAGEMENT & VOTER PROTECTIONREGISTERING TO VOTE IS ONE OF THE FIRST STEPS TO BECOMING CIVICALLY ENGAGED AND ACCORDINGLY, ONE OF MONTPIRG'S MOST IMPORTANT GOALS IS ITS YEARLY VOTER REGISTRATION GOAL. EVERY SEMESTER, OUR TEAMS MAKE VOTER REGISTRATION UBIQUITOUS THROUGHOUT THE MISSOULA AND BOZEMAN COMMUNITIES TO ENSURE THE THOUSANDS OF FREQUENTLY MOVING YOUNG PEOPLE HAVE AS MUCH OPPORTUNITY AS POSSIBLE TO REGISTER TO VOTE.FOR THE 2021 MUNICIPAL ELECTIONS, WE MADE SURE YOUNG VOICES WERE HEARD AND LISTENED TO BY CONNECTING CANDIDATES DIRECTLY WITH STUDENTS, TURNING STUDENTS OUT TO VOTE, AND ENSURING YOUNG PEOPLE HAD THE TOOLS AND RESOURCES TO EFFECTIVELY CAST THEIR VOTE. THROUGH IN PERSON AND LIVE STREAMED CANDIDATE FORUMS, WE ENSURED STUDENTS KNEW THE INDIVIDUALS VYING FOR THEIR VOTE, KNEW WHICH PRECINCT THEY RESIDED IN, KNEW HOW AND WHEN TO REGISTER TO VOTE, AND KNEW WHAT THEY NEEDED TO DO TO GET THEIR BALLOT COUNTED. LOCAL GOVERNMENT CAN SOMETIMES FEEL OBSCURE TO YOUNG VOTERS BUT WE KNOW THE DECISION MAKERS AT THE LOCAL LEVEL CAN BE THE MOST ACCESSIBLE AND THEIR DECISIONS CAN MOST DIRECTLY IMPACT AN INDIVIDUAL'S DAY-TO-DAY LIFE SO CONNECTING YOUNG AND FIRST TIME VOTERS WITH THESE FOLKS IS CRUCIAL TO ENSURING YOUNG VOICES ARE HEARD.DEFENDING OUR DEMOCRACYIN THE SUMMER OF 2022, MONTPIRG ENGAGED IN A DOOR-TO-DOOR CANVAS THROUGHOUT WESTERN MONTANA TO ENGAGE VOTERS ABOUT THE 50TH ANNIVERSARY OF THE MONTANA CONSTITUTION. THROUGH THIS EFFORT, WE SPOKE TO VOTERS ABOUT UNIQUE QUALITIES OF OUR CONSTITUTION THAT GUARANTEE US THE RIGHT TO A CLEAN AND HEALTHFUL ENVIRONMENT, OPEN AND ACCESSIBLE GOVERNMENT, AND INDIVIDUAL PRIVACY. BECAUSE WE WERE CELEBRATING THE MONTANA CONSTITUTION'S BIRTHDAY AND BECAUSE IN RECENT YEARS WE HAD SEEN CALLS TO DRASTICALLY ALTER THAT DOCUMENT BY VOICES ON EACH SIDE OF THE POLITICAL SPECTRUM, WE FELT IT WAS NECESSARY TO CONNECT WITH VOTERS TO CELEBRATE THE PROTECTIONS OUR CONSTITUTION HAS BROUGHT, SUCH AS THE BEST STREAM ACCESS LAWS IN THE NATION. THROUGH THIS EFFORT, WE IDENTIFIED THOUSANDS OF MONTANANS WHO PLEDGED TO DEFEND THE CONSTITUTION. LEADERSHIP DEVELOPMENTEVERYTHING MONTPIRG DOES IS GROUNDED IN LEADERSHIP DEVELOPMENT. WE KNOW THAT YOUNG LEADERS ARE CRUCIAL IN ALL ASPECTS OF SOCIETY SO ENSURING THOSE INDIVIDUALS HAVE THE TOOLS AND KNOWLEDGE TO ADVOCATE ON BEHALF OF THEMSELVES AND THEIR COMMUNITY IS CONSTANTLY OUR FOCUS. THIS YEAR, WE TRAINED UP THREE CLASSES OF INTERNS IN BOZEMAN AND MISSOULA WHO LEARNED SKILLS INCLUDING THINGS LIKE FUNDRAISING, DOOR KNOCKING, PHONE CALLING, LETTER WRITING, PUBLIC SPEAKING, EVENT PLANNING, AND PEER-TO-PEER OUTREACH. ALONG WITH OUR INTERN PROGRAM, OUR TEAM ALSO RECRUITS VOLUNTEERS WHO WORK ALONGSIDE INTERNS AND STAFF TO ACQUIRE THESE SKILLS AND MAKE CHANGE. MOST IMPORTANTLY, THESE INDIVIDUALS LEARN THESE SKILLS WHILE WORKING ON PROJECTS AND ISSUES THAT DIRECTLY IMPACT THE LIVES OF THEMSELVES AND THEIR COMMUNITY MEMBERS.MEASURING OUR IMPACTMONTPIRG KNOWS THAT CREATING CHANGE IS ONLY POSSIBLE BY SETTING TANGIBLE GOALS AND MEASURING YOUR PROGRESS.TOTAL VOTER REGISTRATION (FY 21-22) 1,270GOTV DOORS (2021) 4,048GOTV PHONE CALLS (2021) 2,169CONSTITUTION DOORS (2022) 19,788CONSTITUTION SUPPORTERS IDENTIFIED (2022) 3,013

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 164,413

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, response boxes (e.g., 2a, 2b, 2c), and Yes/No/Amount columns. Questions cover topics like federal employment tax returns, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: SALLY M HENSEL CPA PC 2825 STOCKYARD ROAD UNIT I-1 MISSOULA, MT 59808 (406) 542-7001

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALEXA RUNNION CHAIR	4.00	X		X			0	0	0	
(2) TOR GUDMUNDSSON VICE CHAIR	4.00	X		X			0	0	0	
(3) ETHAN HANLEY TREASURER	4.00	X		X			0	0	0	
(4) MADISON MORGAN SECRETARY	4.00	X		X			0	0	0	
(5) ADRIAN COOK DIRECTOR	4.00	X					0	0	0	
(6) LILLIAN KING DIRECTOR	4.00	X					0	0	0	
(7) EMILY COOK DIRECTOR	4.00	X					0	0	0	
(8) AUDREY DOZIER DIRECTOR	4.00	X					0	0	0	
(9) KATE GOODWIN DIRECTOR	4.00	X					0	0	0	
(10) JOHN BAZANT DIRECTOR	4.00	X					0	0	0	
(11) LINDSEY ROOSA DIRECTOR (FORMER)	4.00	X					0	0	0	
(12) HUNTER LOSING EXECUTIVE DIRECTOR	21.00 19.00			X			54,141	0	0	
(13) ELIZABETH ALBERS EXECUTIVE DIRECTOR (FORMER)	22.00 18.00			X			64,616	0	0	

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns				
	1b Membership dues			56,005	
	1c Fundraising events				
	1d Related organizations				
	1e Government grants (contributions)				
	1f All other contributions, gifts, grants, and similar amounts not included above			173,581	
	1g Noncash contributions included in lines 1a - 1f:\$				
	1h Total. Add lines 1a-1f				229,586

Program Service Revenue		Business Code			
2a					
b					
c					
d					
e					
f	All other program service revenue.				
9	Total. Add lines 2a-2f.				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		25			25												
	4 Income from investment of tax-exempt bond proceeds																	
	5 Royalties																	
	6a Gross rents	<table border="1"> <thead> <tr> <th></th> <th>(i) Real</th> <th>(ii) Personal</th> </tr> </thead> <tbody> <tr> <td>6a</td> <td></td> <td></td> </tr> <tr> <td>6b</td> <td></td> <td></td> </tr> <tr> <td>6c</td> <td></td> <td></td> </tr> </tbody> </table>		(i) Real	(ii) Personal	6a			6b			6c						
				(i) Real	(ii) Personal													
			6a															
			6b															
	6c																	
	b Less: rental expenses	6b																
	c Rental income or (loss)	6c																
	d Net rental income or (loss)																	
	7a Gross amount from sales of assets other than inventory	<table border="1"> <thead> <tr> <th></th> <th>(i) Securities</th> <th>(ii) Other</th> </tr> </thead> <tbody> <tr> <td>7a</td> <td></td> <td></td> </tr> <tr> <td>7b</td> <td></td> <td></td> </tr> <tr> <td>7c</td> <td></td> <td></td> </tr> </tbody> </table>		(i) Securities	(ii) Other	7a			7b			7c						
				(i) Securities	(ii) Other													
			7a															
			7b															
	7c																	
	b Less: cost or other basis and sales expenses	7b																
	c Gain or (loss)	7c																
	d Net gain or (loss)																	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<table border="1"> <tbody> <tr> <td>8a</td> <td></td> </tr> <tr> <td>8b</td> <td></td> </tr> </tbody> </table>	8a		8b													
8a																		
8b																		
b Less: direct expenses	8b																	
c Net income or (loss) from fundraising events																		
9a Gross income from gaming activities. See Part IV, line 19	<table border="1"> <tbody> <tr> <td>9a</td> <td></td> </tr> <tr> <td>9b</td> <td></td> </tr> </tbody> </table>	9a		9b														
		9a																
		9b																
b Less: direct expenses	9b																	
c Net income or (loss) from gaming activities																		
10a Gross sales of inventory, less returns and allowances	<table border="1"> <tbody> <tr> <td>10a</td> <td></td> </tr> <tr> <td>10b</td> <td></td> </tr> </tbody> </table>	10a		10b														
		10a																
		10b																
b Less: cost of goods sold	10b																	
c Net income or (loss) from sales of inventory																		
Miscellaneous Revenue	Business Code																	
11a																		
b																		
c																		
d All other revenue																		
e Total. Add lines 11a-11d																		
12 Total revenue. See instructions		229,611	0	0	25													

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	95,809	33,533	23,952	38,324
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	100,937	80,750	20,187	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	18,272		18,272	
10 Payroll taxes	27,532	24,778	1,377	1,377
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,855		5,855	
12 Advertising and promotion	901	721	63	117
13 Office expenses	5,669	4,535	656	478
14 Information technology				
15 Royalties				
16 Occupancy	6,098	6,098		
17 Travel	2,717	2,717		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,135	2,864	1,832	439
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	761		761	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COMMUNICATIONS	8,137	7,161	407	569
b OTHER FUNDRAISING EXPEN	784			784
c BOOKS, SUBSCRIPTIONS, R	656	640	16	
d MISCELLANEOUS	530	302	228	
e All other expenses	371	314	57	
25 Total functional expenses. Add lines 1 through 24e	280,164	164,413	73,663	42,088
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	7,062	1	23,972
	2 Savings and temporary cash investments	85,024	2	20,344
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	500	15	500
16 Total assets: Add lines 1 through 15 (must equal line 33)	92,586	16	44,816	
Liabilities	17 Accounts payable and accrued expenses	5,587	17	8,370
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	5,587	26	8,370
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	86,999	27	36,446
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	86,999	32	36,446
33 Total liabilities and net assets/fund balances	92,586	33	44,816	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	229,611
2	Total expenses (must equal Part IX, column (A), line 25)	2	280,164
3	Revenue less expenses. Subtract line 2 from line 1	3	-50,553
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	86,999
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	36,446

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

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Software ID:

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Form 990, Special Condition Description:

Special Condition Description

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **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.**

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 the organization MONTANA PUBLIC INTEREST RESEARCH GROUP	Employer identification number 81-0405836
--	--

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 (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align: left;">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)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -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					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	No
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2 Yes	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

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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 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 PUBLIC INTEREST RESEARCH GROUP**Employer identification number**

81-0405836

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE MEMBERS OF THE MONTANA PUBLIC INTEREST RESEARCH GROUP (MONTPIRG) ARE THE STUDENTS OF THE UNIVERSITY OF MONTANA WHO PAY THE OPTIONAL MONTPIRG FEE.
FORM 990, PART VI, SECTION A, LINE 7A	ALL MEMBERS OF THE MONTPIRG BOARD OF DIRECTORS ARE ELECTED TO ONE YEAR TERMS IN THE SPRING OF EACH YEAR BY ITS MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11B	THE EXECUTIVE DIRECTOR AND BOARD OF DIRECTORS REVIEW THE 990 BEFORE IT IS FILED.
FORM 990, PART VI, SECTION B, LINE 12C	NEW BOARD MEMBERS, WHO ARE ELECTED EVERY YEAR, ARE REQUIRED TO UNDERSTAND AND COMPLY WITH THE CONFLICT OF INTEREST POLICY IN ACCORDANCE WITH THE BOARD INTAKE PROCESS.
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD OF DIRECTORS USES PERFORMANCE REVIEWS, COMPARABLE SALARIES IN THE INDUSTRY, LONGEVITY, AND OTHER FACTORS WHEN DETERMINING THE COMPENSATION OF THE ORGANIZATION'S ONLY COMPENSATED OFFICER.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Additional Data

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

**Open to Public
Inspection**

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
MONTANA PUBLIC INTEREST RESEARCH GROUP

Employer identification number
81-0405836

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) MONTPIRG LEADERSHIP FUND 141 CORBIN HALL MISSOULA, MT 59812 81-0486984	SUPPORTING THE MONTANA PUBLIC INTEREST RESEARCH GROUP	MT	501(C)(3)	LINE 7			No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)		No
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		No
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MONTPIRG LEADERSHIP FUND	O	45,204	CASH
(2) MONTPIRG LEADERSHIP FUND	Q	49,204	CASH

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference

Explanation

Schedule R (Form 990) 2021

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