



**Dan Bucks**  
Director

## Montana Department of Revenue



**Brian Schweitzer**  
Governor

YELLOWSTONE COUNTY MASTER GARDENER  
ASSOCIATION  
PO BOX 187  
HUNTLEY MT 59037-0187

**Letter Date:** March 22, 2012

**Letter ID:** L0359485184

**Account ID:** 5817733-002-CLT

**Account Type:** Corporate License Tax

Subject: Non-Profit, Tax-Exempt Status

### YELLOWSTONE COUNTY MASTER GARDENER ASSOCIATION:

We have approved the request of YELLOWSTONE COUNTY MASTER GARDENER ASSOCIATION for Montana non-profit, tax-exempt status under Montana law (15-31-102 (1), MCA).

Here is some information to help you determine if you need to file a Montana Corporation License Tax Return (Form CLT-4):

- If your business has a federal unrelated business income tax liability of \$100 or less, you do not need to file a Montana Corporation License Tax Return. Unrelated business income is defined in Section 512 of the Internal Revenue Code of 1954 (26 W.S.C. 512).
- If your business has a federal unrelated business income tax liability of more than \$100, you do need to file a Montana Corporation License Tax Return on or before the 15<sup>th</sup> day of the 5<sup>th</sup> month following the close of your tax year. This form is available on our website at [revenue.mt.gov](http://revenue.mt.gov).

Please contact me if you have any questions.

Sincerely,

Theresa Olson, Auditor  
Business Tax & Valuation -- Corporation Tax  
P.O. Box 5805 Helena, MT 59604-5805  
Phone: (406) 444-0535 - Fax: (406) 444-2900  
Email: [tolson@mt.gov](mailto:tolson@mt.gov)

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **APR 19 2013**

YELLOWSTONE COUNTY MASTER GARDENER  
ASSOCIATION  
C/O AMY P K GRANDPRE  
217 N 27TH ST COURT HOUSE POB 35021  
BILLINGS, MT 59107-5021

Employer Identification Number:  
\_\_\_\_\_

DLN:  
\_\_\_\_\_

Contact Person: CHITRA MAMLATDARNA ID# 52471  
Contact Telephone Number:  
(877) 829-5500

Accounting Period Ending:  
December 31

Public Charity Status:  
170(b)(1)(A)(vi)

Form 990 Required:  
Yes

Effective Date of Exemption:  
January 23, 2012

Contribution Deductibility:  
Yes

Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

YELLOWSTONE COUNTY MASTER GARDENER

Sincerely,



Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-PC