

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

Open to Public Inspection

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.

Form 990 Department of the Treasury Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 09-01-2020, and ending 08-31-2021

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

C Name of organization: MONTANA FEDERATION OF PUBLIC EMPLOYEES. Doing business as: 1232 E 6TH AVENUE. City or town, state or province, country, and ZIP or foreign postal code: HELENA, MT 59601

D Employer identification number: 81-0169635. E Telephone number: (406) 442-4250. G Gross receipts \$ 8,770,475

F Name and address of principal officer: AMANDA CURTIS, 1232 E 6TH AVENUE, HELENA, MT 59601

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number: 9424

I Tax-exempt status: 501(c)(6) (insert no.)

J Website: WWW.MFPE.ORG

K Form of organization: Other MEMBERSHIP, LABOR UNION ORGANIZATION

L Year of formation: 1939. M State of legal domicile: MT

Part I Summary

Table with 4 main sections: Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, member counts, revenue, expenses, and assets.

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.

Sign Here: Signature of officer AMANDA CURTIS PRESIDENT, Date 2022-03-18

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2022-03-18, Firm's name ANDERSON ZURMUEHLEN & CO PC, Firm's address PO BOX 1040 HELENA, MT 59624

May the IRS discuss this return with the preparer shown above? (see instructions) Yes 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:

MPFPE ORGANIZES MEMBERS AND LOCAL AFFILIATES FOR PURPOSES OF COLLECTIVE BARGAINING, CONTRACT MAINTENANCE, LEGAL DEFENSE, LEGISLATIVE AND GOVERNMENT AGENCY LOBBYING, AND PROFESSIONAL DEVELOPMENT.

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 \$ including grants of \$ ) (Revenue \$ ) LOCAL RELEASE TIME PRESIDENT GRANTS - UPON APPROVAL OF THE BOARD OF DIRECTORS, MPFPE SHALL PROVIDE FINANCIAL ASSISTANCE TO LOCAL AFFILIATES THAT HAVE RELEASED THEIR PRESIDENTS HALF OR FULL-TIME.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) MPFPE EDUCATOR CONFERENCE - THIS CONFERENCE IS HELD ANNUALLY IN MONTANA TO PROVIDE EDUCATORS THE OPPORTUNITY TO RECEIVE THE PROFESSIONAL DEVELOPMENT AND CONTINUING EDUCATION CREDITS NECESSARY TO STAY CURRENT WITH EDUCATION TRENDS AND PRACTICES AND FULFILL MONTANA STATE LICENSING REQUIREMENTS.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) LEGAL SERVICES - MPFPE PROVIDES LEGAL REPRESENTATION AND DEFENSE TO MEMBERS AND LOCAL AFFILIATES TO MAINTAIN AND PROTECT WORKER RIGHTS AND CONTRACTUAL BENEFITS.

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. 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)

Main form area containing questions 2a through 16, with sub-questions and input fields for 'Yes', 'No', and numerical values.

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?...

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?...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 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 (or 1024-A if applicable), 990, and 990-T (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: AMANDA CURTIS 1232 E 6TH AVENUE HELENA, MT 59601 (406) 442-4250

**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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) AMANDA CURTIS ..... PRESIDENT AS OF 6/15/20	40.00 ..... 1.00	X		X				53,721	0	15,186
(2) BRYAN BLAIR ..... DISTRICT 8 VICE CHAIR	1.00 .....	X						0	0	0
(3) CHRISTINE KOLCZAK ..... DISTRICT 2 CHAIR	1.00 .....	X						0	0	0
(4) COLETTE CAMPBELL ..... DISTRICT 4 VICE CHAIR	1.00 .....	X						0	0	0
(5) DOUG ROBISON ..... DISTRICT 9 CHAIR	1.00 .....	X						0	0	0
(6) ELENA EVANS ..... DISTRICT 2 VICE CHAIR	1.00 .....	X						0	0	0
(7) ERIC FEAVER ..... PRESIDENT UNTIL 6/15/20	40.00 .....	X		X				210,656	0	26,898
(8) ERIC MATTHEWS ..... 2ND VICE PRESIDENT	1.00 .....	X		X				0	0	0
(9) GLEN SOUTHERGILL ..... NEA DIRECTOR	1.00 .....	X		X				3,260	0	0
(10) JILL COHENOUR ..... DISTRICT 3 VICE CHAIR	1.00 .....	X						0	0	0
(11) JIM JOHNSON ..... DISTRICT 7 VICE CHAIR	1.00 .....	X						0	0	0
(12) JOE COHENOUR ..... DISTRICT 10 VICE CHAIR	1.00 .....	X						0	0	0
(13) KARLA CLARK ..... DISTRICT 8 CHAIR	1.00 .....	X						0	0	0
(14) KATHY RUTHERFORD ..... DISTRICT 4 CHAIR	1.00 .....	X						0	0	0
(15) LAURIE ENEBO ..... DISTRICT 7 CHAIR	1.00 .....	X						0	0	0
(16) LYNNE OGDEN-RIDER ..... DISTRICT 1 CHAIR	1.00 .....	X						0	0	0
(17) MARK SEIFFERT ..... DISTRICT 6 CHAIR	1.00 .....	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(18) MICHELLE WHEAT TREASURER AS OF 6/15/20	1.00	X		X				1,817	0	0
(19) MIKE KENISON DISTRICT 3 CHAIR	1.00	X						0	0	0
(20) MOFFIE FUNK DISTRICT 10 CHAIR	1.00	X						0	0	0
(21) OMEGA ESQUIVEL DISTRICT 6 VICE CHAIR	1.00	X						0	0	0
(22) RICH AARSTAD 2ND VICE PRES UNTIL 6/15/20	1.00	X		X				2,910	0	0
(23) SAMANTHA HARRINGTON DISTRICT 5 CHAIR	1.00	X						0	0	0
(24) TOM CUBBAGE DISTRICT 5 VICE CHAIR	1.00	X						0	0	0
(25) TOM FULTON DISTRICT 9 VICE CHAIR	1.00	X						0	0	0
(26) WILLIAM DWYER 1ST VICE PRESIDENT	1.00	X		X				3,260	0	0
(27) ERIK BURKE EXECUTIVE DIRECTOR	40.00			X				140,859	0	89,617
(28) QUINTON NYMAN DEPUTY EXECUTIVE DIRECTOR	40.00			X				124,381	0	54,446
(29) BRIAN EHLI FIELD CONSULTANT	40.00					X		124,927	0	81,899
(30) CATHERINE NOVAK CHIEF FINANCIAL OFFICER	40.00					X		123,405	0	83,400
(31) JEFF GREENFIELD FIELD CONSULTANT	40.00					X		121,284	0	72,111
(32) MAGGIE COPELAND FIELD CONSULTANT	40.00					X		126,105	0	74,262
(33) SCOTT T MCCULLOCH FIELD CONSULTANT	40.00					X		146,619	0	75,150
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								1,183,204	0	572,969

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 3 4**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CERILLION N4 PARTNERS 1326 5TH AVE STE 334 SEATTLE, WA 98101	ADVERTISING/MEMBER COMMUNICATIONS	255,093

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 1**

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>					
	<b>b</b> Membership dues . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . .	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>					
	<b>h Total.</b> Add lines 1a-1f . . . . .						
<b>Program Service Revenue</b>	<b>2a</b> MEMBERSHIP DUES	Business Code					
		900099	6,750,265	6,750,265			
	<b>b</b> NEA FUNDING	900099	1,433,711	1,433,711			
	<b>c</b> AFT FUNDING	900099	227,978	227,978			
	<b>d</b> MUST SPONSORSHIP FEES	900099	130,629	130,629			
	<b>e</b> EDUCATOR CONFERENCE	900099	38,772	38,772			
	<b>f</b> All other program service revenue.		78,339	78,339			
<b>g Total.</b> Add lines 2a-2f. . . . .		8,659,694					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		90,142			90,142	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other		20,639			
	<b>b</b> Less: cost or other basis and sales expenses			9,798			
	<b>c</b> Gain or (loss)			10,841			
	<b>d</b> Net gain or (loss) . . . . .			10,841		10,841	
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .							
	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
Miscellaneous Revenue	Business Code						
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .							
<b>12 Total revenue.</b> See instructions . . . . .			8,760,677	8,659,694	0	100,983	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	245,450			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	1,460,922			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	2,839,843			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	813,757			
<b>9</b> Other employee benefits	806,780			
<b>10</b> Payroll taxes	418,483			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	97,283			
<b>c</b> Accounting	25,950			
<b>d</b> Lobbying	140,943			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	38,982			
<b>12</b> Advertising and promotion	298,724			
<b>13</b> Office expenses	91,743			
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	256,781			
<b>17</b> Travel	86,613			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	26,099			
<b>20</b> Interest	825			
<b>21</b> Payments to affiliates	258,575			
<b>22</b> Depreciation, depletion, and amortization	87,844			
<b>23</b> Insurance	57,858			
<b>24</b> 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.)				
<b>a</b> CONTRIBUTION BUILDING	379,474			
<b>b</b> COMMUNICATIONS/PUBLICAT	152,022			
<b>c</b> MEMBER/STAFF TRAINING	97,791			
<b>d</b> CONTINGENCY	47,460			
<b>e</b> All other expenses	10,706			
<b>25</b> Total functional expenses. Add lines 1 through 24e	8,740,908			
<b>26</b> 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 . . . . .

Table with columns (A) Beginning of year, (B) End of year, and rows for Assets (1-16) and Liabilities (17-26). Includes sub-sections for Net Assets or Fund Balances (27-33) and Total Assets (16) and Total Liabilities (26).

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	8,760,677
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	8,740,908
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	19,769
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	6,467,665
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	690,997
<b>6</b>	Donated services and use of facilities	<b>6</b>	758,948
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	7,937,379

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	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
<b>2b</b>	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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	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.	Yes	
<b>3a</b>	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
<b>3b</b>	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**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

2020

Open to Public Inspection

SCHEDULE C (Form 990 or 990-EZ)

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.

Department of the Treasury Internal Revenue Service

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 FEDERATION OF PUBLIC EMPLOYEES

Employer identification number

81-0169635

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.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received. Row 1: (1) MFPE PAC FUND, 2232 E 6TH AVE HELENA, MT 59601, 81-0537452, \$32,608.

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> 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%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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
<b>1</b> 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:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b> Yes	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	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."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	
<b>4</b> 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? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**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**

**Return to Form**

**Software ID:**  
**Software Version:**

Supplemental Financial Statements

2020

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

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 FEDERATION OF PUBLIC EMPLOYEES

Employer identification number

81-0169635

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor information.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (rows 2a-2d), and various questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and amounts received or held.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ .....
  - b** Permanent endowment ▶ .....
  - c** Term endowment ▶ .....
- The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		81,252	2,646	78,606
<b>d</b> Equipment . . . . .		318,287	302,533	15,754
<b>e</b> Other . . . . .		519,728	338,320	181,408
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				275,768

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,475,429

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	9,463,675
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	690,997	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	12,001	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>		702,998
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>		8,760,677
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>		0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>		8,760,677

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	8,417,389
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	55,955	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>		55,955
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>		8,361,434
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	379,474	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>		379,474
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>		8,740,908

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2:	THE EXTENT AND IMPACT OF COVID-19 ON THE UNION'S OPERATIONAL AND FINANCIAL PERFORMANCE WILL DEPEND ON CERTAIN DEVELOPMENTS, INCLUDING THE DURATION AND SPREAD OF THE OUTBREAK, IMPACT ON THE UNION'S GRANTORS, EMPLOYEES, AND PARTNERS, ALL OF WHICH ARE UNCERTAIN AND CANNOT BE PREDICTED. THESE ECONOMIC EVENTS HAVE ALSO HAD A SIGNIFICANT IMPACT ON INVESTMENT PORTFOLIOS. BECAUSE OF THE UNCERTAINTY OF FUTURE MARKET CONDITIONS, MANAGEMENT IS CAREFULLY MONITORING THE SITUATION AS IT CONTINUES TO EVOLVE.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CONSOLIDATION ELIMINATION- RENT MFPE BUILDING CORP 6,000. CONSOLIDATION ELIMINATION- GAIN ON INVESTMENT SALE 6,001.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	CONSOLIDATION ELIMINATION - EXPENSES MFPE BUILDING CORP 55,955.
PART XII, LINE 4B - OTHER ADJUSTMENTS:	CONTRIBUTION OF BUILDING/LAND TO MFPE BUILDING CORP 379,474.

## **Additional Data**

[\*\*Return to Form\*\*](#)

**Software ID:**

**Software Version:**

**Schedule I  
(Form 990)**  
  
Department of the  
Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**  
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization  
MONTANA FEDERATION OF PUBLIC EMPLOYEES

**Employer identification number**  
81-0169635

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BILLINGS CLASSIFIED EMPLOYEES ASSOCIATION 510 N 29TH STREET BILLINGS, MT 59101	81-0470301	501(C)6	6,270		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(2) BILLINGS EDUCATION ASSOCIATION 510 N 29TH STREET BILLINGS, MT 59101	81-0304158	501(C)6	61,545		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(3) BOZEMAN EDUCATION ASSOCIATION 8325 GOLDENSTEIN LANE BOZEMAN, MT 59715	81-0365571	501(C)6	24,860		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(4) BUTTE TEACHERS UNION 156 WEST GRANITE ST F BUTTE, MT 59701	81-0308581	501(C)6	11,587		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(5) GREAT FALLS EDUCATION ASSOCIATION 511 13TH AVE SOUTH GREAT FALLS, MT 59405	81-0307653	501(C)6	35,585		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(6) HELENA EDUCATION ASSOCIATION 1232 E 6TH AVE HELENA, MT 59601	81-0418347	501(C)6	34,210		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(7) KALISPELL EDUCATION ASSOCIATION 108 GARLAND ST KALISPELL, MT 59901	81-0461727	501(C)6	11,730		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(8) MERGED MISSOULA CLASSIFIED EMPLOYEES ORGANIZATION 1890 OLA DRIVE MISSOULA, MT 59802	36-4049034	501(C)6	5,550		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(9) MISSOULA EDUCATION ASSOCIATION 1001 SW HIGGINS SUITE 101 MISSOULA, MT 59803	81-0494721	501(C)6	38,060		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(10) UNIVERSITY FACULTY ASSOCIATION UNIVERSITY HALL ROOM 002 UNIVERSITY OF MONTANA MISSOULA, MT 59812	81-6013891	501(C)6	9,450		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(11) BELGRADE EDUCATION ASSOCIATION 1715 DILLON AVE BELGRADE, MT 59714	81-0455041	501(C)6	5,010		N/A	N/A	LOCAL AFFILIATE ASSISTANCE
(12) BILLINGS PUBLIC SCHOOLS 415 NORTH 30TH ST BILLINGS, MT 59101	81-6001088	501(C)6	1,593		N/A	N/A	LOCAL AFFILIATE ASSISTANCE

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table \_\_\_\_\_
- 3** Enter total number of other organizations listed in the line 1 table \_\_\_\_\_

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
SCHEDULE I, PART II - GRANT CALCULATION;	LOCAL AFFILIATE ASSISTANCE GRANTS ARE FORMULA-BASED DEPENDING ON THE LOCAL'S FULL-DUES EQUIVALENT MEMBERSHIP.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
MONTANA FEDERATION OF PUBLIC EMPLOYEES

Employer identification number

81-0169635

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |   |  |
|---|--|
| <input type="checkbox"/> First-class or charter travel            | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                    | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account           | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
  - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
  - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
  - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
  - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a	Yes	
4b	Yes	
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> ERIC FEAVER PRESIDENT UNTIL 6/15/20	(i)	210,656	0	0	11,034	15,864	237,554	0
	(ii)	0	0	0	0	0	0	0
<b>2</b> ERIK BURKE EXECUTIVE DIRECTOR	(i)	140,859	0	0	50,878	38,739	230,476	0
	(ii)	0	0	0	0	0	0	0
<b>3</b> SCOTT T MCCULLOCH FIELD CONSULTANT	(i)	146,619	0	0	44,961	30,189	221,769	0
	(ii)	0	0	0	0	0	0	0
<b>4</b> BRIAN EHLI FIELD CONSULTANT	(i)	124,927	0	0	44,529	37,370	206,826	0
	(ii)	0	0	0	0	0	0	0
<b>5</b> CATHERINE NOVAK CHIEF FINANCIAL OFFICER	(i)	123,405	0	0	44,961	38,439	206,805	0
	(ii)	0	0	0	0	0	0	0
<b>6</b> MAGGIE COPELAND FIELD CONSULTANT	(i)	126,105	0	0	44,961	29,301	200,367	0
	(ii)	0	0	0	0	0	0	0
<b>7</b> JEFF GREENFIELD FIELD CONSULTANT	(i)	121,284	0	0	43,232	28,879	193,395	0
	(ii)	0	0	0	0	0	0	0
<b>8</b> QUINTON NYMAN DEPUTY EXECUTIVE DIRECTOR	(i)	124,381	0	0	17,014	37,432	178,827	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
FORM 990 - SCEHDULE J, LINE 4B: SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN;	CONTRIBUTIONS ARE MADE TO AN OFFICER'S MONEY PURCHASE PENSION PLAN & TRUST AT A CONTRIBUTION RATE OF 15% OF BASE SALARY. THE PLAN IS A DEFINED CONTRIBUTION RETIREMENT PLAN. THERE WERE NO CONTRIBUTIONS TO THE PLAN FOR THE FISCAL YEAR ENDING AUGUST 31, 2021.

## **Additional Data**

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**Software Version:**

**SCHEDULE O**  
**(Form 990 or 990-EZ)**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020****Open to Public  
Inspection**Name of the organization  
MONTANA FEDERATION OF PUBLIC EMPLOYEES

Employer identification number

81-0169635

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	DIRECTORS JILL COHENOUR AND JOE COHENOUR ARE SPOUSES DIRECTOR MOFFIE FUNK IS THE MOTHER OF COMMUNICATIONS DIRECTOR BOB FUNK FIELD CONSULTANT RACHEL SCHILLREFF IS THE DAUGHTER OF ADMINISTRATIVE ASSISTANT SHAUNA REICHELTS FIELD CONSULTANTS LARRY NIELSEN AND TAMMY HARRIS ARE PARTNERS
FORM 990, PART VI, SECTION A, LINE 6	MFPE HAS MEMBERS WHO PAY AN ANNUAL MEMBERSHIP FEE. INDIVIDUALS ELIGIBLE FOR MEMBERSHIP ARE PREDOMINANTLY THOSE INDIVIDUALS EMPLOYED WITH EMPLOYERS WHO HAVE SIGNED COLLECTIVE BARGAINING AGREEMENTS WITH THE ORGANIZATION.
FORM 990, PART VI, SECTION A, LINE 7A	ALL OFFICERS AND DIRECTORS ARE ELECTED AT THE STATEWIDE ANNUAL CONFERENCE.
FORM 990, PART VI, SECTION A, LINE 7B	DECISIONS PERTAINING TO CONSTITUTIONAL AMENDMENTS, STANDING RULES, DUES AND BUDGETS ARE VOTED ON AT THE ANNUAL CONFERENCE.
FORM 990, PART VI, SECTION B, LINE 11B	ONCE THE FORM 990 IS COMPLETE, THE PRESIDENT AND EXECUTIVE DIRECTOR REVIEW THE FORM FOR ACCURACY. THE FORM 990 IS DISCUSSED AT THE NEXT BOARD MEETING FOLLOWING THEIR REVIEW.
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION UPDATES THE CONFLICT OF INTEREST POLICY ON AN AS NEEDED BASIS. THE ORGANIZATION HAS IMPLEMENTED WRITTEN CONFLICT OF INTEREST FORMS THAT MEMBERS COMPLETE EACH YEAR. BOARD MEMBERS WITH A STATED CONFLICT OF INTEREST ABSTAIN FROM PARTICIPATING IN THE DISCUSSION AND VOTE OF THE TOPIC. THE BOARD MEETING MINUTES REFLECT THAT THE BOARD MEMBER ABSTAINED FROM VOTING OR TAKING PART IN THE DISCUSSION.
FORM 990, PART VI, SECTION B, LINE 15	THE PRESIDENT'S SALARY IS DETERMINED BY BOARD POLICY BUT MAY BE AMENDED BY THE ANNUAL CONFERENCE.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE, MFPE.ORG, THE CONFLICT OF INTEREST POLICY IS AVAILABLE UPON REQUEST, THE ORGANIZATION'S ANNUAL LM-2 FORM IS AVAILABLE ON THE DEPARTMENT OF LABOR, OFFICE OF LABOR-MANAGEMENT STANDARDS WEBSITE, AND ALL OTHER FINANCIAL STATEMENTS AND INCOME TAX RETURNS ARE AVAILABLE UPON REQUEST.
990 PART XII LINE 2C - FINANCIAL STATEMENT OVERSIGHT COMMITTEE	THERE HAS BEEN NO CHANGE FROM THE PRIOR YEAR OF THE FINANCIAL STATEMENT OVERSIGHT OR SELECTION PROCESS.

## **Additional Data**

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**Software Version:**

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2020**

**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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
MONTANA FEDERATION OF PUBLIC EMPLOYEES

**Employer identification number**  
81-0169635

**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)MFPE BUILDING CORPORATION 1232 E 6TH AVE  HELENA, MT 59601 83-3559572	HOLD TITLE TO BUILDING AND/OR OTHER PROPERTY FOR BENEFIT OF THE ORGANIZATION	MT	501(C)(2)				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.

**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 . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
  
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
  
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
  
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
  
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>	Yes	
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>	Yes	
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>		No
<b>1o</b>		No
<b>1p</b>		No
<b>1q</b>		No
<b>1r</b>		No
<b>1s</b>	Yes	

**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
<b>(1)</b> MFPE BUILDING CORPORATION	B	379,474	BOOK VALUE



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference

Explanation

Schedule R (Form 990) 2020

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