

EXTENDED TO MAY 17, 2021

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No 1545-0047

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020

2019

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form 990-T header section including: A Check box if address changed; B Exempt under section 501(c)(3); Name of organization: ROCKY MOUNTAIN DEVELOPMENT COUNCIL, INC.; Number, street, and room or suite no.: PO BOX 1717; City or town, state or province, country, and ZIP or foreign postal code: HELENA, MT 59624-1717; D Employer identification number: 81-0296458; E Unrelated business activity code: 624410

C Book value of all assets at end of year: 16,051,123. F Group exemption number. G Check organization type: [X] 501(c) corporation

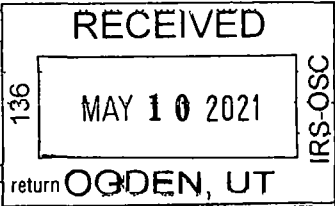
H Enter the number of the organization's unrelated trades or businesses: 1. Describe the only (or first) unrelated trade or business here: SEE STATEMENT 1

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [X] No

J The books are in care of: ROCKY MOUNTAIN DEVELOPMENT COUNCIL Telephone number: 406-447-1680

Part I Unrelated Trade or Business Income table with columns (A) Income, (B) Expenses, (C) Net. Total income: 384,014.

Part II Deductions Not Taken Elsewhere table with columns (A) Income, (B) Expenses, (C) Net. Total deductions: 131,177. Unrelated business taxable income before net operating loss deduction: 404,066. Unrelated business taxable income: -20,052.



SCANNED MAY 10 2022

Part III Total Unrelated Business Taxable Income

Table with 2 columns: Line number and Amount. Rows 32-39 showing calculations for unrelated business taxable income, ending at -20,052.

Part IV Tax Computation

Table with 2 columns: Line number and Amount. Rows 40-45 showing tax computation steps, ending at 0.

Part V Tax and Payments

Table with 2 columns: Line number and Amount. Rows 46a-56 showing tax credits, payments, and penalties, ending with a total of 0.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Question, Yes, No. Rows 57-59 regarding foreign interests and tax-exempt income.

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature Here: Jori Jadas, Date: 5/4/21, Title: EXECUTIVE DIRECTOR. Includes a box for 'May the IRS discuss this return with the preparer shown below (see instructions)?' with 'Yes' checked.

Paid Preparer Use Only: Print/Type preparer's name (SUZANNE M. SEVERIN, CPA), Preparer's signature (SUZANNE M. SEVERIN, CPA), Date (05/03/21), Check self-employed (unchecked), PTIN (P00254608), Firm's name (ANDERSON ZURMUEHLEN & CO. P.C.), Firm's address (HELENA, MT 59624), Firm's EIN (81-0385940), Phone no. (406-442-1040).

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

(1) _____

(2) _____

(3) _____

(4) _____

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **0.**

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Totals			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)
			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				

Totals		Enter here and on page 1, Part I, line 9, column (A)	Enter here and on page 1, Part I, line 9, column (B)
		0.	0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

Totals		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)	Enter here and on page 1, Part II, line 25
		0.	0.	0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

Totals (carry to Part II, line (5))		0.	0.	0.
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Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col (A) 0.	Enter here and on page 1, Part I, line 11, col (B) 0.				Enter here and on page 1, Part II, line 26 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

DAY CARE CENTER OPERATION IN HELENA, MT

TO FORM 990-T, PAGE 1

FORM 990-T OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
COMMUNICATIONS & ADVERTISING	3,008.
ALLOCATED OVERHEAD	39,864.
MEAL COSTS	17,062.
TRAINING, DUES & OTHER EMPLOYEE EXPENSE	462.
OCCUPANCY & OFFICE EXPENSE	56,627.
OTHER EXPENSE	666.
MATERIALS, SUPPLIES & PRINTING	7,445.
INSURANCE	4,421.
MEMBERSHIP DUES	313.
REPAIRS AND MAINTENANCE	1,309.
TOTAL TO FORM 990-T, PAGE 1, LINE 27	131,177.

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/04	18,475.	18,475.	0.	0.
06/30/05	12,418.	12,418.	0.	0.
06/30/08	8,320.	8,320.	0.	0.
06/30/09	26,072.	26,072.	0.	0.
06/30/10	9,158.	9,158.	0.	0.
06/30/11	19,593.	14,903.	4,690.	4,690.
06/30/12	11,506.	0.	11,506.	11,506.
06/30/14	1,225.	0.	1,225.	1,225.
06/30/16	1,224.	0.	1,224.	1,224.
NOL CARRYOVER AVAILABLE THIS YEAR			18,645.	18,645.