

**2019 Exempt Org. Return**  
prepared for:

**PROFESSIONAL SKI INSTRUCTORS OF AMERICA**  
**NORTHERN ROCKY MOUNTAIN DIVISION**  
PO BOX 161052  
BIG SKY, MT 59716-1052

**2021 PROFORMA**

**Rudd & Company PLLC**  
3805 Valley Commons Drive, Suite 7  
Bozeman, MT 59718

**RUDD & COMPANY PLLC  
3805 VALLEY COMMONS DRIVE, SUITE 7  
BOZEMAN, MT 59718  
(406) 585-3393**

November 5, 2020

PROFESSIONAL SKI INSTRUCTORS OF AMERICA  
NORTHERN ROCKY MOUNTAIN DIVISION  
PO BOX 161052  
BIG SKY, MT 59716-1052

Dear Herb:

Your 2019 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

SCOTT HOLTON, CPA

2021 PROFORMA

Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 7/01, 2019, and ending 6/30, 2020▶ **Do not send to the IRS. Keep for your records.**▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2019**Department of the Treasury  
Internal Revenue Service

Name of exempt organization

PROFESSIONAL SKI INSTRUCTORS OF AMERICA  
NORTHERN ROCKY MOUNTAIN DIVISION

Employer identification number

81-0404911

Name and title of officer

HERBERT W. DAVIS

EXECUTIVE DIR.

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

|                                                                                 |                                                                                      |                            |
|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------|
| <b>1 a</b> Form 990 check here . . . . ▶ <input type="checkbox"/>               | <b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . . | <b>1 b</b> _____           |
| <b>2 a</b> Form 990-EZ check here . . . . ▶ <input checked="" type="checkbox"/> | <b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .                      | <b>2 b</b> <u>162,846.</u> |
| <b>3 a</b> Form 1120-POL check here . . . . ▶ <input type="checkbox"/>          | <b>b Total tax</b> (Form 1120-POL, line 22) . . . . .                                | <b>3 b</b> _____           |
| <b>4 a</b> Form 990-PF check here . . . . ▶ <input type="checkbox"/>            | <b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . .       | <b>4 b</b> _____           |
| <b>5 a</b> Form 8868 check here . . . . ▶ <input type="checkbox"/>              | <b>b Balance Due</b> (Form 8868, line 3c) . . . . .                                  | <b>5 b</b> _____           |

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize RUDD & COMPANY PLLC to enter my PIN 66902 as my signature

ERO firm name

Enter five numbers, but  
do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . .

81172253393

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ SCOTT HOLTON, CPA

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)

Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

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

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-0047

**2019****Open to Public  
Inspection****A** For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C**

PROFESSIONAL SKI INSTRUCTORS OF AMERICA  
 NORTHERN ROCKY MOUNTAIN DIVISION  
 PO BOX 161052  
 BIG SKY, MT 59716-1052

**D** Employer identification number

81-0404911

**E** Telephone number

(406) 581-0375

**F** Group Exemption  
Number**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ [WWW.PSIA-NRM.ORG](http://WWW.PSIA-NRM.ORG)**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( 6 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not**  
required to attach Schedule B  
(Form 990, 990-EZ, or 990-PF).**K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total  
assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 184,500.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ☒

|                   |                                                                                                    |                                                                                                                                                                                                            |           |          |
|-------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>Revenue</b>    | <b>1</b>                                                                                           | Contributions, gifts, grants, and similar amounts received                                                                                                                                                 | <b>1</b>  | 12,448.  |
|                   | <b>2</b>                                                                                           | Program service revenue including government fees and contracts                                                                                                                                            | <b>2</b>  | 71,204.  |
|                   | <b>3</b>                                                                                           | Membership dues and assessments                                                                                                                                                                            | <b>3</b>  | 83,013.  |
|                   | <b>4</b>                                                                                           | Investment income                                                                                                                                                                                          | <b>4</b>  | 2.       |
|                   | <b>5a</b>                                                                                          | Gross amount from sale of assets other than inventory                                                                                                                                                      | <b>a</b>  |          |
|                   | <b>5b</b>                                                                                          | Less: cost or other basis and sales expenses                                                                                                                                                               | <b>5b</b> |          |
|                   | <b>5c</b>                                                                                          | Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)                                                                                                                    | <b>5c</b> |          |
|                   | <b>6</b>                                                                                           | Gaming and fundraising events:                                                                                                                                                                             |           |          |
|                   | <b>6a</b>                                                                                          | Gross income from gaming (attach Schedule G if greater than \$15,000)                                                                                                                                      | <b>6a</b> |          |
|                   | <b>6b</b>                                                                                          | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | <b>6b</b> | 17,833.  |
| <b>6c</b>         | Less: direct expenses from gaming and fundraising events                                           | <b>6c</b>                                                                                                                                                                                                  | 21,654.   |          |
| <b>6d</b>         | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | <b>6d</b>                                                                                                                                                                                                  | -3,821.   |          |
| <b>7a</b>         | Gross sales of inventory, less returns and allowances                                              | <b>7a</b>                                                                                                                                                                                                  |           |          |
| <b>7b</b>         | Less: cost of goods sold                                                                           | <b>7b</b>                                                                                                                                                                                                  |           |          |
| <b>7c</b>         | Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)                     | <b>7c</b>                                                                                                                                                                                                  |           |          |
| <b>8</b>          | Other revenue (describe in Schedule O)                                                             | <b>8</b>                                                                                                                                                                                                   |           |          |
| <b>9</b>          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                      | <b>9</b>                                                                                                                                                                                                   | 162,846.  |          |
| <b>Expenses</b>   | <b>10</b>                                                                                          | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                       | <b>10</b> |          |
|                   | <b>11</b>                                                                                          | Benefits paid to or for members                                                                                                                                                                            | <b>11</b> |          |
|                   | <b>12</b>                                                                                          | Salaries, other compensation, and employee benefits                                                                                                                                                        | <b>12</b> | 92,320.  |
|                   | <b>13</b>                                                                                          | Professional fees and other payments to independent contractors                                                                                                                                            | <b>13</b> | 6,295.   |
|                   | <b>14</b>                                                                                          | Occupancy, rent, utilities, and maintenance                                                                                                                                                                | <b>14</b> |          |
|                   | <b>15</b>                                                                                          | Printing, publications, postage, and shipping                                                                                                                                                              | <b>15</b> | 868.     |
|                   | <b>16</b>                                                                                          | Other expenses (describe in Schedule O) SEE SCHEDULE O                                                                                                                                                     | <b>16</b> | 65,648.  |
|                   | <b>17</b>                                                                                          | <b>Total expenses.</b> Add lines 10 through 16                                                                                                                                                             | <b>17</b> | 165,131. |
| <b>Net Assets</b> | <b>18</b>                                                                                          | Excess or (deficit) for the year (subtract line 17 from line 9)                                                                                                                                            | <b>18</b> | -2,285.  |
|                   | <b>19</b>                                                                                          | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)                                                           | <b>19</b> | 58,160.  |
|                   | <b>20</b>                                                                                          | Other changes in net assets or fund balances (explain in Schedule O)                                                                                                                                       | <b>20</b> |          |
|                   | <b>21</b>                                                                                          | Net assets or fund balances at end of year. Combine lines 18 through 20                                                                                                                                    | <b>21</b> | 55,875.  |

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2019)

**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II. ☒

|                                                                                       | (A) Beginning of year | (B) End of year    |
|---------------------------------------------------------------------------------------|-----------------------|--------------------|
| <b>22</b> Cash, savings, and investments                                              | 58,454.               | <b>22</b> 166,381. |
| <b>23</b> Land and buildings                                                          |                       | <b>23</b>          |
| <b>24</b> Other assets (describe in Schedule O) SEE SCHEDULE O                        | 2,651.                | <b>24</b> 2,777.   |
| <b>25</b> Total assets                                                                | 61,105.               | <b>25</b> 169,158. |
| <b>26</b> Total liabilities (describe in Schedule O) SEE SCHEDULE O                   | 2,945.                | <b>26</b> 113,283. |
| <b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21) | 58,160.               | <b>27</b> 55,875.  |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III. ☒

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

|                                                                                                       |             |  |
|-------------------------------------------------------------------------------------------------------|-------------|--|
| <b>28</b> ORGANIZE EDUCATIONAL CLINICS ON ALL ASPECTS OF SNOW SPORTS INSTRUCTION                      |             |  |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>              | <b>28 a</b> |  |
| <b>29</b> ADMINISTER CERTIFICATION EXAMS FOR 3 LEVELS, 7 DISCIPLINES, AND PROFESSIONAL QUALIFICATIONS |             |  |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>              | <b>29 a</b> |  |
| <b>30</b> PUBLISH NEWSLETTERS AND EDUCATIONAL MATERIALS FOR SNOW SPORTS INSTRUCTORS                   |             |  |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>              | <b>30 a</b> |  |
| <b>31</b> Other program services (describe in Schedule O)                                             |             |  |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>              | <b>31 a</b> |  |
| <b>32</b> Total program service expenses (add lines 28a through 31a)                                  | <b>32</b>   |  |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV. ☐

| (a) Name and title                 | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|------------------------------------|------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| JIM MIKULICH<br>DIRECTOR           | 4                                              | 660.                                                                       | 0.                                                                                      | 0.                                         |
| HERBERT W. DAVIS<br>EXECUTIVE DIR. | 25                                             | 52,325.                                                                    | 0.                                                                                      | 0.                                         |
| CRAIG BEAM<br>VICE PRESIDENT       | 4                                              | 0.                                                                         | 0.                                                                                      | 0.                                         |
| ELIZA KUNTZ<br>DIRECTOR            | 4                                              | 1,035.                                                                     | 0.                                                                                      | 0.                                         |
| STU HOYT<br>PRESIDENT              | 4                                              | 0.                                                                         | 0.                                                                                      | 0.                                         |
| BEN BROSSEAU<br>SECRETARY          | 4                                              | 535.                                                                       | 0.                                                                                      | 0.                                         |
| SHELBY ROGALA<br>NAT'L BOARD REP   | 4                                              | 1,410.                                                                     | 0.                                                                                      | 0.                                         |
| JOSH VALE<br>DIRECTOR              | 4                                              | 0.                                                                         | 0.                                                                                      | 0.                                         |
| KATIE WHITE<br>TREASURER           | 4                                              | 1,320.                                                                     | 0.                                                                                      | 0.                                         |
| BOB MORCUM<br>DIRECTOR             | 4                                              | 510.                                                                       | 0.                                                                                      | 0.                                         |
|                                    |                                                |                                                                            |                                                                                         |                                            |
|                                    |                                                |                                                                            |                                                                                         |                                            |
|                                    |                                                |                                                                            |                                                                                         |                                            |
|                                    |                                                |                                                                            |                                                                                         |                                            |
|                                    |                                                |                                                                            |                                                                                         |                                            |

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

|                                                                                                                                                                                                                                                                                                                                                    | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....                                                                                                                                                                |     | X  |
| <b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. ....                                                                          |     | X  |
| <b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....                                                                                                                                              |     | X  |
| <b>35b</b> If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. ....                                                                                                                                                                                                         |     |    |
| <b>35c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III. ....                                                                                                                  |     | X  |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N. ....                                                                                                                                                  |     | X  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0.                                                                                                                                                                                                                           |     |    |
| <b>37b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....                                                                                                                                                                                                                                                                     |     | X  |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .....                                                                                                     |     | X  |
| <b>38b</b> If 'Yes,' complete Schedule L, Part II, and enter the total amount involved. .... 0.                                                                                                                                                                                                                                                    |     |    |
| <b>39</b> Section 501(c)(7) organizations. Enter:                                                                                                                                                                                                                                                                                                  |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9. .... 0.                                                                                                                                                                                                                                                                     |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities. .... 0.                                                                                                                                                                                                                                                            |     |    |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A<br>section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.                                                                                                                                                                  |     |    |
| <b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. .... |     |    |
| <b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. .... 0.                                                                                                                                     |     |    |
| <b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. .... 0.                                                                                                                                                                                                       |     |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. ....                                                                                                                                                                            |     | X  |
| <b>41</b> List the states with which a copy of this return is filed ▶ NONE                                                                                                                                                                                                                                                                         |     |    |

|                                                                                                                                                                                                                                                         | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>42a</b> The organization's books are in care of ▶ HERBERT W. DAVIS Telephone no. ▶ (406) 581-0375<br>Located at ▶ PO BOX 161052 BIG SKY MT ZIP + 4 ▶ 59716-1052                                                                                      |     |    |
| <b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... |     | X  |
| If 'Yes,' enter the name of the foreign country ▶                                                                                                                                                                                                       |     |    |
| See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                                                                  |     |    |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? .....                                                                                                                                 |     | X  |
| If 'Yes,' enter the name of the foreign country ▶                                                                                                                                                                                                       |     |    |

|                                                                                                                                                                                                                                                                  | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here <input type="checkbox"/> N/A<br>and enter the amount of tax-exempt interest received or accrued during the tax year. .... ▶ <b>43</b> N/A   |     |    |
| <b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. ....                                                                                                              |     | X  |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. ....                                                                                                         |     | X  |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....                                                                                                                                                            |     | X  |
| <b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....                                                                                                               |     |    |
| <b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....                                                                                                                                                         |     | X  |
| <b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions. .... |     | X  |

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. ....

|           | Yes | No |
|-----------|-----|----|
| <b>46</b> |     | X  |

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. .... ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. ....

|           | Yes | No |
|-----------|-----|----|
| <b>47</b> |     |    |

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. ....

|           |  |  |
|-----------|--|--|
| <b>48</b> |  |  |
|-----------|--|--|

**49 a** Did the organization make any transfers to an exempt non-charitable related organization? ....

|             |  |  |
|-------------|--|--|
| <b>49 a</b> |  |  |
|-------------|--|--|

**b** If 'Yes,' was the related organization a section 527 organization? ....

|             |  |  |
|-------------|--|--|
| <b>49 b</b> |  |  |
|-------------|--|--|

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| -----                               |                                                |                                                   |                                                                                         |                                            |
| -----                               |                                                |                                                   |                                                                                         |                                            |
| -----                               |                                                |                                                   |                                                                                         |                                            |
| -----                               |                                                |                                                   |                                                                                         |                                            |
| -----                               |                                                |                                                   |                                                                                         |                                            |
| -----                               |                                                |                                                   |                                                                                         |                                            |

**f** Total number of other employees paid over \$100,000 ..... ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--------------------------------------------------------------|---------------------|------------------|
| -----                                                        |                     |                  |
| -----                                                        |                     |                  |
| -----                                                        |                     |                  |
| -----                                                        |                     |                  |
| -----                                                        |                     |                  |
| -----                                                        |                     |                  |

**d** Total number of other independent contractors each receiving over \$100,000 ..... ▶

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ....

▶ ☐ Yes ☐ No

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.

|                               |                                                                          |                      |                |                                                 |                          |
|-------------------------------|--------------------------------------------------------------------------|----------------------|----------------|-------------------------------------------------|--------------------------|
| <b>Sign Here</b>              | Signature of officer                                                     |                      | Date           |                                                 |                          |
|                               | HERBERT W. DAVIS                                                         |                      | EXECUTIVE DIR. |                                                 |                          |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                               | Preparer's signature | Date           | Check <input type="checkbox"/> if self-employed | PTIN                     |
|                               | SCOTT HOLTON, CPA                                                        | SCOTT HOLTON, CPA    | 11/05/20       |                                                 | P00432520                |
|                               | Firm's name ▶ RUDD & COMPANY PLLC                                        |                      |                |                                                 | Firm's EIN ▶ 82-0467399  |
|                               | Firm's address ▶ 3805 VALLEY COMMONS DRIVE, SUITE 7<br>BOZEMAN, MT 59718 |                      |                |                                                 | Phone no. (406) 585-3393 |

May the IRS discuss this return with the preparer shown above? See instructions ..... ▶ ☒ Yes ☐ No

BAA

Form 990-EZ (2019)

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization **PROFESSIONAL SKI INSTRUCTORS OF AMERICA  
NORTHERN ROCKY MOUNTAIN DIVISION**

Employer identification number  
**81-0404911**

**Part I Fundraising Activities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |                                                                    |                                                                         |
|--------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |                                                                         |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

**b** If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in column (i) | (vi) Amount paid to (or retained by) organization |
|-----------------------------------------------------------|---------------|----------------------------------------------------------------|----|-----------------------------------|---------------------------------------------------------------------|---------------------------------------------------|
|                                                           |               | Yes                                                            | No |                                   |                                                                     |                                                   |
| 1                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 2                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 3                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 4                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 5                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 6                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 7                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 8                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 9                                                         |               |                                                                |    |                                   |                                                                     |                                                   |
| 10                                                        |               |                                                                |    |                                   |                                                                     |                                                   |
| Total                                                     |               |                                                                |    |                                   |                                                                     |                                                   |

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**Part II Fundraising Events.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                        |                                                                       | (a) Event #1                  | (b) Event #2 | (c) Other events       | (d) Total events                    |
|------------------------|-----------------------------------------------------------------------|-------------------------------|--------------|------------------------|-------------------------------------|
|                        |                                                                       | FALL FESTIVAL<br>(event type) | (event type) | NONE<br>(total number) | (add column (a) through column (c)) |
| <b>REVENUE</b>         | 1 Gross receipts .....                                                | 17,833.                       |              |                        | 17,833.                             |
|                        | 2 Less: Contributions .....                                           |                               |              |                        |                                     |
|                        | 3 Gross income (line 1 minus line 2) .....                            | 17,833.                       |              |                        | 17,833.                             |
| <b>DIRECT EXPENSES</b> | 4 Cash prizes .....                                                   |                               |              |                        |                                     |
|                        | 5 Noncash prizes .....                                                |                               |              |                        |                                     |
|                        | 6 Rent/facility costs .....                                           | 1,183.                        |              |                        | 1,183.                              |
|                        | 7 Food and beverages .....                                            | 9,163.                        |              |                        | 9,163.                              |
|                        | 8 Entertainment .....                                                 |                               |              |                        |                                     |
|                        | 9 Other direct expenses .....                                         | 11,308.                       |              |                        | 11,308.                             |
|                        | 10 Direct expense summary. Add lines 4 through 9 in column (d) .....  |                               |              |                        | 21,654.                             |
|                        | 11 Net income summary. Subtract line 10 from line 3, column (d) ..... |                               |              |                        | -3,821.                             |

**Part III Gaming.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                        |                                                                            | (a) Bingo                                                | (b) Pull tabs/instant<br>bingo/progressive<br>bingo      | (c) Other gaming                                         | (d) Total gaming<br>(add column (a) through column (c)) |
|------------------------|----------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|
|                        |                                                                            |                                                          |                                                          |                                                          |                                                         |
| <b>REVENUE</b>         | 1 Gross revenue .....                                                      |                                                          |                                                          |                                                          |                                                         |
|                        | 2 Cash prizes .....                                                        |                                                          |                                                          |                                                          |                                                         |
|                        | 3 Noncash prizes .....                                                     |                                                          |                                                          |                                                          |                                                         |
|                        | 4 Rent/facility costs .....                                                |                                                          |                                                          |                                                          |                                                         |
|                        | 5 Other direct expenses .....                                              |                                                          |                                                          |                                                          |                                                         |
| <b>DIRECT EXPENSES</b> | 6 Volunteer labor .....                                                    | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |                                                         |
|                        | 7 Direct expense summary. Add lines 2 through 5 in column (d) .....        |                                                          |                                                          |                                                          |                                                         |
|                        | 8 Net gaming income summary. Subtract line 7 from line 1, column (d) ..... |                                                          |                                                          |                                                          |                                                         |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |             |   |
|--------------------------------------|-------------|---|
| <b>a</b> The organization's facility | <b>13 a</b> | % |
| <b>b</b> An outside facility         | <b>13 b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**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

**2019**

**Open to Public  
Inspection**

Name of the organization

PROFESSIONAL SKI INSTRUCTORS OF AMERICA  
NORTHERN ROCKY MOUNTAIN DIVISION

Employer identification number

81-0404911

**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

|                                |           |                |
|--------------------------------|-----------|----------------|
| ADVERTISING AND PROMOTION..... | \$        | 500.           |
| GIFTS & AWARD.....             |           | 1,053.         |
| INFORMATION TECHNOLOGY.....    |           | 671.           |
| INSURANCE.....                 |           | 3,479.         |
| OFFICE EXPENSES.....           |           | 13,499.        |
| OTHER EVENTS EXPENSE.....      |           | 505.           |
| PINS.....                      |           | 2,809.         |
| SUBCONTRACTOR/PROF. SERV.....  |           | 7,092.         |
| TRAINING.....                  |           | 2,750.         |
| TRAVEL.....                    |           | 26,597.        |
| UNIFORMS.....                  |           | 6,693.         |
| <b>TOTAL</b>                   | <b>\$</b> | <b>65,648.</b> |

**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

|                  | <u>BEGINNING</u> | <u>ENDING</u>    |
|------------------|------------------|------------------|
| INVENTORIES..... | \$ 2,651.        | \$ 2,777.        |
| <b>TOTAL</b>     | <b>\$ 2,651.</b> | <b>\$ 2,777.</b> |

**FORM 990-EZ, PART II, LINE 26**  
**TOTAL LIABILITIES**

|                                            | <u>BEGINNING</u> | <u>ENDING</u>      |
|--------------------------------------------|------------------|--------------------|
| ACCOUNTS PAYABLE AND ACCRUED EXPENSES..... | \$ 2,945.        | \$ 15,083.         |
| SBA DISASTER LOAN.....                     | 0.               | 98,200.            |
| <b>TOTAL</b>                               | <b>\$ 2,945.</b> | <b>\$ 113,283.</b> |

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

TO MAINTAIN HIGH STANDARDS WITHIN THE PROFESSION OF SNOW SPORTS INSTRUCTION BY  
PROVIDING EDUCATIONAL OPPORTUNITIES AND ADMINISTRATING CERTIFICATION EXAMS.