



**Mike Kadas**  
Director

# Montana Department of Revenue



**Steve Bullock**  
Governor

BIRD OF PRAY FOUNDATION  
PO BOX 50602  
BILLINGS MT 59105-0602

**Letter Date:** September 9, 2015  
**Letter ID:** L0042960512  
**Account ID:** 6397056-002-CLT  
**Account Type:** Corporate License Tax

**Subject:** Non-Profit, Tax-Exempt Status

**BIRD OF PRAY FOUNDATION:**

We have approved the request of BIRD OF PRAY FOUNDATION for Montana non-profit, tax-exempt status under Montana law (15-31-102(1), MCA).

Here is some information to help you determine if you need to file a Montana Corporate Income Tax Return (Form CIT or Form CLT-4 for tax years prior to 2014):

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

Please contact me if you have any questions.

Sincerely,

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