

Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

2024

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

For calendar year 2024 or tax year beginning , 2024, and ending ,20

THE MONTANA OPIOID ABATEMENT TRUST
1597 AVENUE D #6
BILLINGS, MT 59102

A Employer identification number
88-3678874

B Telephone number (see instructions)
(406) 534-2024

G Check all that apply:
Initial return
Final return
Address change
Initial return of a former public charity
Amended return
Name change

C If exemption application is pending, check here

D 1 Foreign organizations, check here

2 Foreign organizations meeting the 85% test, check here and attach computation

H Check type of organization:
Section 501(c)(3) exempt private foundation
Section 4947(a)(1) nonexempt charitable trust
Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
J Accounting method: Cash
Accrual
Other (specify)
(Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), with a total row (27) showing excess of revenue over expenses and net investment income.

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash – non-interest-bearing	740,250.	1,417,651.	1,417,651.
	2 Savings and temporary cash investments	1,046,388.	1,069,825.	1,069,825.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges		4,000.	4,000.
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment: basis			
Less: accumulated depreciation (attach schedule)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule) STATEMENT 4	7,947,743.	25,683,888.	25,683,888.	
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe _____)				
16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	9,734,381.	28,175,364.	28,175,364.	
Liabilities	17 Accounts payable and accrued expenses	6,692.	4,386.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe _____)	1.		
	23 Total liabilities (add lines 17 through 22)	6,693.	4,386.	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30 <input checked="" type="checkbox"/>			
	24 Net assets without donor restrictions	87,869.	888,854.	
	25 Net assets with donor restrictions	9,639,819.	27,282,124.	
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 <input type="checkbox"/>			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
29 Total net assets or fund balances (see instructions)	9,727,688.	28,170,978.		
30 Total liabilities and net assets/fund balances (see instructions)	9,734,381.	28,175,364.		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year – Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	9,727,688.
2	Enter amount from Part I, line 27a	2	18,176,887.
3	Other increases not included in line 2 (itemize) SEE STATEMENT 5	3	356,532.
4	Add lines 1, 2, and 3	4	28,261,107.
5	Decreases not included in line 2 (itemize) SEE STATEMENT 6	5	90,129.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6	28,170,978.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>	<b>PUBLIC SECURITIES</b>	P	VARIOUS	VARIOUS
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
<b>a</b> 7,705,415.		7,661,753.	43,662.	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
<b>a</b>			43,662.	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	Capital gain net income or (net capital loss) <span style="border: 1px solid black; padding: 2px;">If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</span>	<b>2</b>	43,662.	
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8. <span style="border: 1px solid black; padding: 2px;"> </span>	<b>3</b>	0.	

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 — see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here. <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary — see instructions)		
<b>b</b>	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b) <span style="border: 1px solid black; padding: 2px;"> </span>	<b>1</b>	11,619.
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) <span style="border: 1px solid black; padding: 2px;"> </span>	<b>2</b>	0.
<b>3</b>	Add lines 1 and 2 <span style="border: 1px solid black; padding: 2px;"> </span>	<b>3</b>	11,619.
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) <span style="border: 1px solid black; padding: 2px;"> </span>	<b>4</b>	0.
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- <span style="border: 1px solid black; padding: 2px;"> </span>	<b>5</b>	11,619.
<b>6</b>	Credits/Payments:		
<b>a</b>	2024 estimated tax pymts and 2023 overpayment credited to 2024 <span style="border: 1px solid black; padding: 2px;"> </span>	<b>6a</b>	4,000.
<b>b</b>	Exempt foreign organizations — tax withheld at source <span style="border: 1px solid black; padding: 2px;"> </span>	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) <span style="border: 1px solid black; padding: 2px;"> </span>	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld <span style="border: 1px solid black; padding: 2px;"> </span>	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d <span style="border: 1px solid black; padding: 2px;"> </span>	<b>7</b>	4,000.
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached <span style="border: 1px solid black; padding: 2px;"> </span>	<b>8</b>	61.
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> <span style="border: 1px solid black; padding: 2px;"> </span>	<b>9</b>	7,680.
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> <span style="border: 1px solid black; padding: 2px;"> </span>	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2025 estimated tax</b> <span style="border: 1px solid black; padding: 2px;"> </span>	<b>11</b>	<b>Refunded</b>

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SEE STATEMENT 7

**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? .....		X
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition .....		X
If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? .....		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ <u>0.</u> <b>(2)</b> On foundation managers. \$ <u>0.</u>		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? .....		X
If "Yes," attach a detailed description of the activities.		
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes .....		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? .....		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? .....		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? .....		X
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV .....	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <u>MT</u>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation. ....	X	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII.		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses. .... <u>SEE STATEMENT 8.</u>	X	
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions .....		X
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions .....		X
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? ... Website address: <u>N/A</u>	X	
<b>14</b> The books are in care of <u>MRACHEK POPP &amp; ASSOCIATES</u> Telephone no. <u>(406) 252-6301</u> Located at <u>1302 GOLDEN VALLEY CIR BILLINGS MT</u> ZIP + 4 <u>59102</u>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> — check here. .... <u>N/A</u> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year. .... <u>15</u> <u>N/A</u>		
<b>16</b> At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? .....		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? .....	1a (1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....	1a (2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....	1a (3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....	1a (4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? .....	1a (5)	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) .....	1a (6)	X
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions .....	1b	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here. .... <input type="checkbox"/>		
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024? .....	1d	X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years .....	2a	X
20 __ , 20 __ , 20 __ , 20 __		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement – see instructions.) .....	2b	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ....		
20 __ , 20 __ , 20 __ , 20 __		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....	3a	X
<b>b</b> If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.) .....	3b	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....	4a	X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024? .....	4b	X

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)

		Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:			
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3)	Provide a grant to an individual for travel, study, or other similar purposes?		X
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</b>	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
<b>c</b>	Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b>	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
<b>6a</b>	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b>	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
<b>7a</b>	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b>	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
<b>8</b>	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		121,000.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE ----- -----		
----- -----		
----- -----		
----- -----		
----- -----		
<b>Total</b> number of others receiving over \$50,000 for professional services .....		0

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A ----- -----	
2 ----- -----	
3 ----- -----	
4 ----- -----	

**Part VIII-B Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A ----- -----	
2 ----- -----	
All other program-related investments. See instructions. 3 ----- -----	
<b>Total.</b> Add lines 1 through 3 .....	0.

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**Part IX** **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities.....	<b>1a</b>	19,197,661.
<b>b</b>	Average of monthly cash balances.....	<b>1b</b>	1,135,832.
<b>c</b>	Fair market value of all other assets (see instructions).....	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c).....	<b>1d</b>	20,333,493.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).....	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets.....	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d.....	<b>3</b>	20,333,493.
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).....	<b>4</b>	305,002.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3.....	<b>5</b>	20,028,491.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5.....	<b>6</b>	1,001,425.

**Part X** **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6.....	<b>1</b>	1,001,425.
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5.....	<b>2a</b>	11,619.
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.).....	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b.....	<b>2c</b>	11,619.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1.....	<b>3</b>	989,806.
<b>4</b>	Recoveries of amounts treated as qualifying distributions.....	<b>4</b>	
<b>5</b>	Add lines 3 and 4.....	<b>5</b>	989,806.
<b>6</b>	Deduction from distributable amount (see instructions).....	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.....	<b>7</b>	989,806.

**Part XI** **Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26.....	<b>1a</b>	334,638.
<b>b</b>	Program-related investments – total from Part VIII-B.....	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.....	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required).....	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule).....	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4.....	<b>4</b>	334,638.

**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
<b>1</b> Distributable amount for 2024 from Part X, line 7 .....				989,806.
<b>2</b> Undistributed income, if any, as of the end of 2024:				
<b>a</b> Enter amount for 2023 only .....			0.	
<b>b</b> Total for prior years: 20 __, 20 __, 20 __ .....		0.		
<b>3</b> Excess distributions carryover, if any, to 2024:				
<b>a</b> From 2019 .....				
<b>b</b> From 2020 .....				
<b>c</b> From 2021 .....				
<b>d</b> From 2022 .....				
<b>e</b> From 2023 .....				
<b>f</b> Total of lines 3a through e .....	0.			
<b>4</b> Qualifying distributions for 2024 from Part XI, line 4: \$ 334,638.				
<b>a</b> Applied to 2023, but not more than line 2a ..			0.	
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions) .....		0.		
<b>c</b> Treated as distributions out of corpus (Election required – see instructions) .....	0.			
<b>d</b> Applied to 2024 distributable amount .....				334,638.
<b>e</b> Remaining amount distributed out of corpus ..	0.			
<b>5</b> Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5. ....	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b .....		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed .....		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount – see instructions .....		0.		
<b>e</b> Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount – see instructions .....			0.	
<b>f</b> Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025 .....				655,168.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required – see instructions) .....	0.			
<b>8</b> Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions) ..	0.			
<b>9</b> Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a .....	0.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2020 .....				
<b>b</b> Excess from 2021 .....				
<b>c</b> Excess from 2022 .....				
<b>d</b> Excess from 2023 .....				
<b>e</b> Excess from 2024 .....				

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9) N/A

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling \_\_\_\_\_

**b** Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2024	(b) 2023	(c) 2022	(d) 2021	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
<b>b</b> 85% (0.85) of line 2a					
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test – enter:					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
<b>c</b> "Support" alternative test – enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year – see instructions.)**

**1 Information Regarding Foundation Managers:**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)  
 NONE

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.  
 NONE

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:  
 SEE STATEMENT 10

**b** The form in which applications should be submitted and information and materials they should include:  
 SEE STATEMENT FOR LINE 2A

**c** Any submission deadlines:  
 SEE STATEMENT FOR LINE 2A

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
 SEE STATEMENT FOR LINE 2A

**Part XIV Supplementary Information** (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p><b>a</b> <i>Paid during the year</i> SEE STATEMENT 11</p>				
<b>Total</b> .....				<b>3a</b> 334,638.
<p><b>b</b> <i>Approved for future payment</i></p>				
<b>Total</b> .....				<b>3b</b>





**Schedule B  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

THE MONTANA OPIOID ABATEMENT TRUST

Employer identification number

88-3678874

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . . \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

<b>Name of organization</b> THE MONTANA OPIOID ABATEMENT TRUST	<b>Employer identification number</b> 88-3678874
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ALLERGAN CORPORATION 2525 DUPOND DR IRVINE, CA 92612	\$ 1,260,133.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CVS CORPORATION 1 CVS DR WOONSOCKET, RI 02895	\$ 1,259,041.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ENDO CORPORATION 1400 ATWATER DR MALVERN, PA 19355	\$ 1,027,630.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	JANSSEN PHARMACEUTICALS 1125 TRENTON-HARBOURTON RD TITUSVILLE, NJ 08560	\$ 1,851,290.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	PUBLICIS HEALTH 375 HUDSON ST NEW YORK, NY 10014	\$ 1,077,040.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	TEVA PHARMACEUTICALS 1090 HORSHAM RD NORTH WALES, PA 19454	\$ 1,189,185.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>THE MONTANA OPIOID ABATEMENT TRUST</b>	Employer identification number <b>88-3678874</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	WALGREEN CORPORATION 108 WILMOT RD DEERFIELD, IL 60015	\$ 1,364,394.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	WALMART CORPORATION 702 SW 8TH ST BENTONVILLE, AR 72716	\$ 5,547,276.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>THE MONTANA OPIOID ABATEMENT TRUST</b>	Employer identification number <b>88-3678874</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization **THE MONTANA OPIOID ABATEMENT TRUST** Employer identification number **88-3678874**

**Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$                      *N/A*  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	<i>N/A</i>		
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
-----		-----	
-----		-----	
-----		-----	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
-----		-----	
-----		-----	
-----		-----	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
-----		-----	
-----		-----	
-----		-----	
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
-----		-----	
-----		-----	
-----		-----	

**Underpayment of Estimated Tax by Corporations**

Attach to the corporation's tax return.

**2024**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

Name <b>THE MONTANA OPIOID ABATEMENT TRUST</b>	Employer identification number <b>88-3678874</b>
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**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

1 Total tax (see instructions) .....		<b>1</b>	11,619.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>		
c Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>		
<b>d Total.</b> Add lines 2a through 2c .....		<b>2d</b>	
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty. ....		<b>3</b>	11,619.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5. ....		<b>4</b>	3,394.
5 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....		<b>5</b>	3,394.

**Part II Reasons for Filing** – Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6  The corporation is using the adjusted seasonal installment method.
- 7  The corporation is using the annualized income installment method.
- 8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)	
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year. ....	<b>9</b>	5/15/24	6/15/24	9/15/24	12/15/24
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	<b>10</b>	0.	344.	2,201.	849.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions. ....	<b>11</b>				
<b>Complete lines 12 through 18 of one column before going to the next column.</b>					
12 Enter amount, if any, from line 18 of the preceding column .....	<b>12</b>				
13 Add lines 11 and 12 .....	<b>13</b>				
14 Add amounts on lines 16 and 17 of the preceding column .....	<b>14</b>		344.	2,545.	
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b>	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		0.	344.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>		344.	2,201.	849.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column. ....	<b>18</b>				

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 – no penalty is owed.**

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions.....	19	12/19/24	12/19/24	12/19/24
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19.....	20	187	95	4
<b>21</b> Number of days on line 20 after 4/15/2024 and before 7/1/2024.....	21	15		
<b>22</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 21}}{366} \times 8\% (0.08)$	22	1.13		
<b>23</b> Number of days on line 20 after 6/30/2024 and before 10/1/2024.....	23	92	15	
<b>24</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 23}}{366} \times 8\% (0.08)$	24	6.92	7.22	
<b>25</b> Number of days on line 20 after 9/30/2024 and before 1/1/2025.....	25	80	80	4
<b>26</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 25}}{366} \times 8\% (0.08)$	26	6.02	38.49	0.74
<b>27</b> Number of days on line 20 after 12/31/2024 and before 4/1/2025.....	27			
<b>28</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 27}}{365} \times 7\% (0.07)$	28			
<b>29</b> Number of days on line 20 after 3/31/2025 and before 7/1/2025.....	29			
<b>30</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 29}}{365} \times \text{ } \% \dots$	30			
<b>31</b> Number of days on line 20 after 6/30/2025 and before 10/1/2025.....	31			
<b>32</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 31}}{365} \times \text{ } \% \dots$	32			
<b>33</b> Number of days on line 20 after 9/30/2025 and before 1/1/2026.....	33			
<b>34</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 33}}{365} \times \text{ } \% \dots$	34			
<b>35</b> Number of days on line 20 after 12/31/2025 and before 3/16/2026.....	35			
<b>36</b> Underpayment on line 17 $\times \frac{\text{Number of days on line 35}}{365} \times \text{ } \% \dots$	36			
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36.....	37	14.07	45.71	0.74
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns.....	38			61.

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 800-829-4933 to get interest rate information.

**Part II Annualized Income Installment Method**

		(a)	(b)	(c)	(d)	
		First 2 months	First 3 months	First 6 months	First 9 months	
20	Annualization periods (see instructions) .....	20				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items. ....	21	0.	12,354.	267,099.	460,237.
22	Annualization amounts (see instructions) .....	22	6	4	2	1.33333
23a	Annualized taxable income. Multiply line 21 by line 22 .....	23a	0.	49,416.	534,198.	613,648.
	<b>b</b> Extraordinary items (see instructions) .....	23b				
	<b>c</b> Add lines 23a and 23b. ....	23c	0.	49,416.	534,198.	613,648.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 1, or comparable line of corporation's return .....	24	0.	687.	7,425.	8,530.
25	Enter any alternative minimum tax for each payment period. See instructions .....	25				
26	Enter any other taxes for each payment period. See instructions .....	26				
27	Total tax. Add lines 24 through 26. ....	27	0.	687.	7,425.	8,530.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions. ....	28				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0- ....	29	0.	687.	7,425.	8,530.
30	Applicable percentage. ....	30	25%	50%	75%	100%
31	Multiply line 29 by line 30. ....	31	0.	344.	5,569.	8,530.

**Part III Required Installments**

<b>Note:</b> Complete lines 32 through 38 of one column before completing the next column.		1st installment	2nd installment	3rd installment	4th installment	
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 19 or line 31. ....	32	0.	344.	5,569.	8,530.
33	Add the amounts in all preceding columns of line 38. See instructions. ....	33			344.	2,545.
34	<b>Adjusted seasonal or annualized income installments.</b> Subtract line 33 from line 32. If zero or less, enter -0- ....	34	0.	344.	5,225.	5,985.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. <b>Note:</b> "Large corporations," see the instructions for line 10 for the amounts to enter. ....	35	848.	848.	849.	849.
36	Subtract line 38 of the preceding column from line 37 of the preceding column. ....	36		848.	1,352.	0.
37	Add lines 35 and 36. ....	37	848.	1,696.	2,201.	849.
38	<b>Required installments.</b> Enter the <b>smaller</b> of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions. ....	38	0.	344.	2,201.	849.

**STATEMENT 1  
FORM 990-PF, PART I, LINE 16B  
ACCOUNTING FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES.....	\$ 37,003.			
TOTAL	<u>\$ 37,003.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 2  
FORM 990-PF, PART I, LINE 18  
TAXES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES.....	\$ 3,589.			
PAYROLL TAXES.....	17,941.			
TOTAL	<u>\$ 21,530.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3  
FORM 990-PF, PART I, LINE 23  
OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING.....	\$ 1,875.			
INSURANCE.....	8,880.			
OFFICE SUPPLY.....	4,990.			
REPAIRS AND MAINTENANCE.....	7,200.			
SOFTWARE APPLICATIONS.....	8,250.			
TOTAL	<u>\$ 31,195.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 4  
FORM 990-PF, PART II, LINE 13  
INVESTMENTS - OTHER**

OTHER INVESTMENTS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
CASH AND EQUIVALENTS	COST	\$ 218,083.	\$ 218,083.
COMMON STOCK	COST	7,224,173.	7,224,173.
FIXED INCOME	COST	18,241,632.	18,241,632.
TOTAL		<u>\$ 25,683,888.</u>	<u>\$ 25,683,888.</u>

**STATEMENT 5  
FORM 990-PF, PART III, LINE 3  
OTHER INCREASES**

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS..... \$ 356,532.  
TOTAL \$ 356,532.

**STATEMENT 6  
FORM 990-PF, PART III, LINE 5  
OTHER DECREASES**

INVESTMENT EXPENSES..... \$ 90,129.  
TOTAL \$ 90,129.

**STATEMENT 7  
FORM 990-PF, PART V, PENALTY AND INTEREST  
BALANCE DUE ADJUSTED**

TAX DUE..... \$ 7,680.  
LATE PAYMENT PENALTY..... 229.  
LATE INTEREST..... 274.  
TOTAL \$ 8,183.

**STATEMENT 8  
FORM 990-PF, PART VI-A, LINE 10  
SUBSTANTIAL CONTRIBUTORS DURING THE TAX YEAR**

<u>NAME OF SUBSTANTIAL CONTRIBUTOR</u>	<u>ADDRESS OF SUBSTANTIAL CONTRIBUTOR</u>
NATIONAL OPIOID ABATEMENT TRUST	310 GRANT STREET, STE 1700 PITTSBURG, PA 15219
NATIONAL OPIOID ABATEMENT TRUST II	310 GRANT STREET, STE 1700 PITTSBURG, PA 15219

**STATEMENT 9  
FORM 990-PF, PART VII, LINE 1  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP &amp; DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
BRENDA KNEELAND PO BOX 1530 MILES CITY, MT 59301	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.

CLIENT 1365

THE MONTANA OPIOID ABATEMENT TRUST

88-3678874

11/14/25

08:22AM

**STATEMENT 9 (CONTINUED)**  
**FORM 990-PF, PART VII, LINE 1**  
**LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JAKE STRISSEL 315 4TH ST HAVRE, MT 59501	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
JEANNA MILLER 301 WEST ALDER ST MISSOULA, MT 59802	DIRECTOR 1.00	0.	0.	0.
SCOTT MALLOY 777 EAST MAIN ST BOZEMAN, MT 59715	DIRECTOR 1.00	0.	0.	0.
DRENDA NIEMANN 1930 9TH AVE HELENA, MT 59601	DIRECTOR 1.00	0.	0.	0.
WILL SELPH 215 N. SANDERS HELENA, MT 59620	DIRECTOR 1.00	0.	0.	0.
RUSTY GACKLE 1597 AVE D, STE 6 BILLINGS, MT 59102	EXECUTIVE DIR. 40.00	121,000.	0.	0.
STEVE CRAWFORD 2225 11TH AVE HELENA, MT 59601	DIRECTOR 1.00	0.	0.	0.
BECKY RICE 3952 MUSSELSHELL RD EAST HELENA, MT 59635	DIRECTOR 1.00	0.	0.	0.
MAUREEN WARD 702 NONE SUCH ST. HELENA, MT 59601	DIRECTOR 1.00	0.	0.	0.
REBECCA DE CAMARA 111 N. SANDERS ST. HELENA, MT 59601	DIRECTOR 1.00	0.	0.	0.
		TOTAL \$ 121,000.	\$ 0.	\$ 0.

**STATEMENT 10**  
**FORM 990-PF, PART XIV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

NAME OF GRANT PROGRAM: OPIOID ABATEMENT  
NAME: STEFFANI MCGOWAN  
CARE OF:  
STREET ADDRESS: 1597 AVENUE D #6

CLIENT 1365

THE MONTANA OPIOID ABATEMENT TRUST

88-3678874

11/14/25

08:22AM

**STATEMENT 10 (CONTINUED)**  
**FORM 990-PF, PART XIV, LINE 2A-D**  
**APPLICATION SUBMISSION INFORMATION**

CITY, STATE, ZIP CODE: BILLINGS, MT 59102  
 TELEPHONE: (406) 534-2024  
 E-MAIL ADDRESS: INFO@MONTANAPIOID.ORG  
 FORM AND CONTENT: ONLINE APPLICATION PORTAL AT  
 HTTPS://MONTANAPIOID.ORG/GRANT-PORTAL/  
 SUBMISSION DEADLINES: PERPETUAL  
 RESTRICTIONS ON AWARDS: PROGRAMS DIRECTLY RELATED TO DRUG USE PREVENTION

**STATEMENT 11**  
**FORM 990-PF, PART XIV, LINE 3A**  
**RECIPIENT PAID DURING THE YEAR**

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
NEVER ALONE RECOVERY SUPPORT 122 MAIN ST. SW RONAN MT 59864	SUPPORTED ORGANIZATION	PC	DRUG ABUSE PREVENTION	\$ 78,240.
FRIENDS OF THE CHILDREN 735 MICHIGAN AVE MISSOULA MT 59802	SUPPORTED ORGANIZATION	PC	DRUG ABUSE PREVENTION	60,000.
MONTANA METH PROJECT PO BOX 8944 MISSOULA MT 59807	SUPPORTED ORGANIZATION	PC	DRUG ABUSE PREVENTION	70,000.
RAVALLI COUNTY 215 4TH ST HAMILTON MT 59840	SUPPORTED ORGANIZATION	PC	DRUG ABUSE PREVENTION	11,198.
LEWIS AND CLARK COUNTY 316 N. PARK AVE HELENA MT 59623	SUPPORTED ORGANIZATION	PC	DRUG ABUSE PREVENTION	115,200.
TOTAL				\$ <u>334,638.</u>

FOR FORM 990-PF PURPOSES

Form **990-W**

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**

OMB No. 1545-0047

**(Worksheet)**

Department of the Treasury  
Internal Revenue Service

(and on Investment Income for Private Foundations)  
▶ Go to [www.irs.gov/Form990W](http://www.irs.gov/Form990W) for instructions and the latest information.  
▶ Keep for your records. Do not send to the Internal Revenue Service.

**2025**

1	Unrelated business taxable income expected in the tax year.....			1	
2	<b>Tax on the amount on line 1.</b> See instructions for tax computation.....			2	
3	Alternative minimum tax for trusts. See instructions.....			3	
4	Total. Add lines 2 and 3.....			4	
5	Estimated tax credits. See instructions.....			5	
6	Subtract line 5 from line 4.....			6	
7	Other taxes. See instructions.....			7	
8	Total. Add lines 6 and 7.....			8	
9	Credit for federal tax paid on fuels. See instructions.....			9	
10 a	Subtract line 9 from line 8. <b>Note:</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions.....	10 a	12,000.		
b	Enter the tax shown on the 2024 return. See instructions. <b>Caution:</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c.....	10 b			
c	<b>2025 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c.....	10 c	12,000.		

		(a)	(b)	(c)	(d)	
11	<b>Installment due dates.</b> See instructions.....	11	5/15/25	6/16/25	9/15/25	12/15/25
12	<b>Required installments.</b> Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization.".....	12	3,000.	3,000.	3,000.	3,000.
13	<b>2024 Overpayment.</b> See instructions.....	13	0.	0.	0.	0.
14	<b>Payment due</b> (Subtract line 13 from line 12).....	14	3,000.	3,000.	3,000.	3,000.

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

Form **990-W** (2025)

CLIENT 1365

**MRACHEK, POPP & ASSOCIATES P.C.  
1302 GOLDEN VALLEY CIR  
BILLINGS, MT 59102  
4062526301**

November 14, 2025

THE MONTANA OPIOID ABATEMENT TRUST  
1597 AVENUE D #6 Suite 6  
BILLINGS, MT 59102

Dear Client:

Your 2024 Federal Return of Private Foundation will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. The balance due of \$8,183 has been paid electronically from your bank account..

The tax payment must be electronically deposited through the Electronic Federal Tax Payment System (EFTPS).

The organization has undistributed income of \$655,168 on Form 990-PF for the tax year 2024. The organization must distribute this amount by the end of its 2025 tax year so that it will not be liable for the tax on undistributed income.

Your estimated tax schedule for 2025 is listed below:

Due Date		990-PF
5/15/25	\$	3,000
6/16/25		3,000
9/15/25		3,000
12/15/25		3,000
	\$	----- 12,000

All federal estimated tax payments must be electronically deposited through the Electronic Federal Tax Payment System (EFTPS).

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

Sincerely,

Mrachek, Popp & Associates, P.C.  
Certified Public Accountants

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_

**2024**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

EIN or SSN

**THE MONTANA OPIOID ABATEMENT TRUST**

**88-3678874**

Name and title of officer or person subject to tax

**RUSTY GACKLE EXECUTIVE DIRECTOR**

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, 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>1a Form 990</b> check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a Form 990-EZ</b> check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a Form 1120-POL</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a Form 990-PF</b> check here . . . . .	<input checked="" type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) . . . . .	<b>4b</b> <u>11,619.</u>
<b>5a Form 8868</b> check here . . . . .	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> _____
<b>6a Form 990-T</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> _____
<b>7a Form 4720</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____
<b>8a Form 5227</b> check here . . . . .	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) . . . . .	<b>8b</b> _____
<b>9a Form 5330</b> check here . . . . .	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19) . . . . .	<b>9b</b> _____
<b>10a Form 8038-CP</b> check here . . . . .	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) . . . . .	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize MRACHEK, POPP & ASSOCIATES P.C. to enter my PIN 78874 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 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 or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 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.

Signature of officer or person subject to tax \_\_\_\_\_

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.

**81103951068**

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return 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 \_\_\_\_\_

Date \_\_\_\_\_

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

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_

**2024**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

EIN or SSN

**THE MONTANA OPIOID ABATEMENT TRUST**

**88-3678874**

Name and title of officer or person subject to tax

**RUSTY GACKLE EXECUTIVE DIRECTOR**

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<b>1a Form 990</b> check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a Form 990-EZ</b> check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a Form 1120-POL</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
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<b>5a Form 8868</b> check here . . . . .	<input checked="" type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> <u>7,619.</u>
<b>6a Form 990-T</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> _____
<b>7a Form 4720</b> check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____
<b>8a Form 5227</b> check here . . . . .	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) . . . . .	<b>8b</b> _____
<b>9a Form 5330</b> check here . . . . .	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19) . . . . .	<b>9b</b> _____
<b>10a Form 8038-CP</b> check here . . . . .	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) . . . . .	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize MRACHEK, POPP & ASSOCIATES P.C. to enter my PIN 78874 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 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 or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 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.

Signature of officer or person subject to tax \_\_\_\_\_

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.

**81103951068**

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return 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 \_\_\_\_\_

Date \_\_\_\_\_

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

STATEMENT 11  
FORM 990-PF, PART V, PENALTY AND INTEREST  
BALANCE DUE ADJUSTED

TAX DUE	\$7,680
LATE PAYMENT PENALTY	229
LATE/UNDERPAYMENT INTEREST	274
TOTAL BALANCE DUE	\$8,183