See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
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Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other org- anizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

► *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A **For the 2008 calendar year, or tax year beginning** , 2008, and ending ,

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instruc- tions.

C
KY STATE POLICE PROFESSIONAL ASSOCIATION
633 CHAMBERLIN AVENUE
FRANKFORT, KY 40601

D **Employer identification number** 61-0929440

E Telephone number (502) 875-1625

F Group Exemption Number ►

• ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

G Accounting method: ☒ Cash ☐ Accrual Other (specify) ►

I **Website:** ► www.ksppa.com

H Check ► ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one) — ☒ 501(c) (8) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ► ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ ► $ 503,072.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	139,471.
	4	Investment income		4	100.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less. direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ► See Statement 1)		8	363,501.
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)		9	503,072.
EXPENSES	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	4,850.
	12	Salaries, other compensation, and employee benefits		12	48,965.
	13	Professional fees and other payments to independent contractors		13	159,229.
	14	Occupancy, rent, utilities, and maintenance		14	11,156.
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ► See Statement 2)		16	265,875.
	17	**Total expenses** (add lines 10 through 16)		17	490,075.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	12,997.
	19	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)		19	176,243.
	20	Other changes in net assets or fund balances (attach explanation) See Statement 3		20	-70,000.
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	119,240.

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

	(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	22,400.	22	42,633.
23	Land and buildings	1,205,912.	23	1,173,862.
24	Other assets (describe ► See Statement 4)	305,166.	24	169,701.
25	**Total assets**	1,533,478.	25	1,386,196.
26	**Total liabilities** (describe ► See Statement 5)	1,357,235.	26	1,266,956.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	176,243.	27	119,240.

12

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 6

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28	Scholarships to deserving students (Grants $) If this amount includes foreign grants, check here ► ☐	28a	8,250.
29	Medical benefit assistance to members (Grants $) If this amount includes foreign grants, check here ► ☐	29a	4,850.
30	Legislature breakfast (Grants $) If this amount includes foreign grants, check here ► ☐	30a	7,410.
31	Other program services (attach schedule) See Statement 7 (Grants $) If this amount includes foreign grants, check here ► ☐	31a	14,040.
32	**Total program service expenses** (add lines 28a through 31a) ►	32	34,550.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated See the instrs)

(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 and other allowances
Bowman Stone 120 Bender Drive Frankfort, KY 40601	Treasurer 35.00	12,334.	0.	0.

Part V **Other Information** (Note the statement requirement in General Instruction V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	X	
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b	X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	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 unpaid at the start of the period covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► N/A, section 4912 ► N/A; section 4955 ► N/A			
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Enter amount of tax on line 40c reimbursed by the organization ► 0.			
e	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	40e		X
41	List the states with which a copy of this return is filed ► None			

42a The books are in care of ► BOWMAN STONE Telephone no. ► (502) 875-1625

Located at ► 633 CHAMBERLIN AVENUE, FRANKFORT, KY ZIP + 4 ► 40601

			Yes	No
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)? If 'Yes,' enter the name of the foreign country: ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ►	42c		X

43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A			
			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If 'Yes,' was the related organization(s) a section 527 organization?	49b	

50 Complete this table for the 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 address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ►				

51 Complete this table for the 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 address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors receiving over $100,000 ►		

Sign Here

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

► Bowman Stone Jr. 11-16-09
Signature of officer — Date

► BOWMAN STONE JR. TREASURER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►	W. Dudley Shryock	Date 11/15/09	Check if self-employed ► ☐	Preparer's Identifying Number (See instructions) N/A
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	W. Dudley Shryock, CPA, PSC 145 College Street Lawrenceburg, KY 40342-1101		EIN ► N/A Phone no ► (502) 839-8112	

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

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return

KY STATE POLICE PROFESSIONAL ASSOCIATION

Identifying number

61-0929440

Business or activity to which this form relates

Form 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount See the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for listed property Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,250.

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	93,265.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	97,515.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Statement 1
Form 990-EZ, Part I, Line 8
Other Revenue

Telemarketing		$ 131,465.
Advertising Income		232,036.
	Total	$ 363,501.

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Conferences, Conventions, and Meetings		$ 6,262.
Depreciation		97,515.
District Payments		14,040.
Editor		3,600.
Insurance		5,779.
Interest		67,267.
Legislature Breakfast		7,410.
Misc		15,305.
Office Expenses		17,729.
Publisher		21,619.
Scholarships		8,250.
Travel		1,099.
	Total	$ 265,875.

Statement 3
Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

Transfer Inventory		$ -70,000.
	Total	$ -70,000.

Statement 4
Form 990-EZ, Part II, Line 24
Other Assets

		Beginning	Ending
Inventories		$ 70,000.	$ 0.
Machinery and Equipment		235,166.	169,701.
	Total	$ 305,166.	$ 169,701.

Statement 5
Form 990-EZ, Part II, Line 26
Total Liabilities

	Beginning	Ending
Secured Mortgages and Notes Payable	$ 1,357,235.	$ 1,266,956.
Total	$ 1,357,235.	$ 1,266,956.

Statement 6
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

Professional association FBO Kentucky State Police professionals.

Statement 7
Form 990-EZ, Part III, Line 31
Statement of Program Service Accomplishments

Description	0. Grants	Program Service Expenses
District payments		14,040.
Includes Foreign Grants: No		
Total	$ 0.	$ 14,040.

Form **8868**
(Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing *(e-file)*. Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print

File by the due date for filing your return See instructions

Name of Exempt Organization	Employer identification number
KY STATE POLICE PROFESSIONAL ASSOCIATION	61-0929440
Number, street, and room or suite number If a P O box, see instructions	
633 CHAMBERLIN AVENUE	
City, town or post office, state, and ZIP code For a foreign address, see instructions	
FRANKFORT, KY 40601	

Check type of return to be filed (file a separate application for each return):

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► BOWMAN STONE

  Telephone No. ► (502) 875-1625 FAX No ►
- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► [ ]. If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 09, to file the exempt organization return for the organization named above The extension is for the organization's return for

► [X] calendar year 20 08 or

► [ ] tax year beginning _____, 20 ___, and ending _____, 20 ___

2 If this tax year is for less than 12 months, check reason. [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	$ 0.
c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ► [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

	Name of Exempt Organization	Employer identification number
Type or print	KY STATE POLICE PROFESSIONAL ASSOCIATION	61-0929440
File by the extended due date for filing the return See instructions	Number, street, and room or suite number If a P O box, see instructions W. Dudley Shryock, CPA, PSC 145 College Street	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Lawrenceburg, KY 40342-1101	

Check type of return to be filed (File a separate application for each return)

[ ] Form 990	[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 6069
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 4720	[ ] Form 8870
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ► BOWMAN STONE
  Telephone No ► (502) 875-1625 FAX No ►
- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► [ ] If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until 11/16, 20 09.

5 For calendar year 2008, or other tax year beginning _____, 20 __, and ending _____, 20 __

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension Additional time is necessary due to the new format of Form 990.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	$
c Balance Due. Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs.	8c	$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► Title ► Date ►