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Form

990Department of the Treasury
Internal Revenue Service**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)

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

OMB No. 1545-0047

2008**Open to Public Inspection**

A For the 2008 calendar year, or tax year beginning _____, and ending _____			
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☒ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; vertical-align: top;"> C Name of organization FEDERATION OF PUB EMPLOYEES, A DIV. OF NAT'L FED OF PUB & PRIV, AFL-CIO Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1700 NW 66TH AVENUE ST-100 City or town, state or country, and ZIP + 4 PLANTATION FL 33313 </td> <td style="width:85%;"> D Employer identification number 65-0489137 E Telephone number G Gross receipts \$ 3,628,113 H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶ </td> </tr> </table>	C Name of organization FEDERATION OF PUB EMPLOYEES, A DIV. OF NAT'L FED OF PUB & PRIV, AFL-CIO Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1700 NW 66TH AVENUE ST-100 City or town, state or country, and ZIP + 4 PLANTATION FL 33313	D Employer identification number 65-0489137 E Telephone number G Gross receipts \$ 3,628,113 H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions) H(c) Group exemption number ▶
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F Name and address of principal officer 			
I Tax-exempt status ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527			
J Website ▶ N/A			
K Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ L Year of formation M State of legal domicile			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities ORGANIZE AND REPRESENT WORKERS IN THE PUBLIC SECTOR 2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets 3 Number of voting members of the governing body (Part VI, line 1a) 3 2 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 2 5 Total number of employees (Part V, line 2a) 5 20 6 Total number of volunteers (estimate if necessary) 6 _____ 7a Total gross unrelated business revenue from Part VIII, line 12, column (C) 7a _____ 7b Net unrelated business taxable income from Form 990-T, line 34 7b 0																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td></td> <td></td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">3,322,923</td> <td style="text-align: right;">3,346,716</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">33,074</td> <td style="text-align: right;">42,027</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">237,883</td> <td style="text-align: right;">239,370</td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">3,593,880</td> <td style="text-align: right;">3,628,113</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)			9 Program service revenue (Part VIII, line 2g)	3,322,923	3,346,716	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	33,074	42,027	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	237,883	239,370	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,593,880	3,628,113							
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Part II Signature Block

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.			
	Signature of officer Daniel D. Reynolds, President	Date 8/3/2010		
Paid Preparer's Use Only	Preparer's signature Bellows Associates, P.A. 130 S University Dr Ste D Plantation, FL 33324	Date 6/30/10	Check if self-employed ☐	Preparer's identifying number (see instructions) P00295123 EIN ▶ Phone no ▶ 954-838-7000

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:**ORGANIZE AND REPRESENT WORKERS IN THE PUBLIC SECTOR****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code.) (Expenses \$ including grants of \$) (Revenue \$)**4b** (Code.) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code.) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services. (Describe in Schedule O.)(Expenses \$ **3,386,573** including grants of \$) (Revenue \$)**4e** Total program service expenses **\$ 3,386,573** (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U S ?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	2	
1b	Enter the number of voting members that are independent	2	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9a	Does the organization have local chapters, branches, or affiliates?	9a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
a	The organization's CEO, Executive Director, or top management official?	15a	X
b	Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)	15b	X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **► None**

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **► NATL FED OF PUB AND PRIV EMPLOYEES 1700 NW 66TH AVENUE, SUITE 100 PLANTATION FL 33313 954-797-7575**

(F)
Estimated
amount of
other
compensation
from the
organization
and related
organizations

1b Total	▶	104,126	138,592
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	Yes	No
3	X	
4	X	
5		X

(C)
Compensation

'c'

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f					
Program Service Revenue	2a INCOME-DUES MEMBER	Busn. Code	3,346,716	3,346,716		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		3,346,716			
	3 Investment income (including dividends, interest, and other similar amounts)		42,027	42,027		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
Other Revenue	6a Gross Rents	(i) Real (ii) Personal				
	b Less: rental exps					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis & sales exps					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue		Busn. Code			
11a IN-KIND REVENUE		237,083	237,083			
b MISCELLANEOUS		2,287	2,287			
c						
d All other revenue						
e Total. Add lines 11a-11d		239,370				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		3,628,113	3,628,113	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	614,138	614,138		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	141,294	141,294		
9 Other employee benefits	270,544	270,544		
10 Payroll taxes	49,263	49,263		
11 Fees for services (non-employees)				
a Management				
b Legal	435,439	435,439		
c Accounting	7,398	7,398		
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	4,725	4,725		
13 Office expenses	129,002	129,002		
14 Information technology	22,685	22,685		
15 Royalties				
16 Occupancy	132,777	132,777		
17 Travel	2,982	2,982		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	94,419	94,419		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,022	6,022		
23 Insurance	8,345	8,345		
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PER CAPITA - NATIONAL	778,923	778,923		
b IN KIND SALARIES	237,083	237,083		
c AUTOMOBILE EXPENSE	102,104	102,104		
d HOLIDAY	86,847	86,847		
e PER CAPITA - OTHERS	69,230	69,230		
f All other expenses	193,353	193,353		
25 Total functional expenses. Add lines 1 through 24f	3,386,573	3,386,573		
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	1,173,450	1	1,387,137
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	902,468	4	980,275
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,101	9	7,271
	10a Land, buildings, and equipment cost basis	10a 75,438		
	b Less accumulated depreciation. Complete Part VI of Schedule D	10b 61,633	10c 14,498	13,805
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,095,517	16	2,388,488	
Liabilities	17 Accounts payable and accrued expenses	62,051	17	119,835
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	6,013	23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities Complete Part X of Schedule D	340	25	
	26 Total liabilities. Add lines 17 through 25	68,404	26	119,835
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,027,113	27	2,268,653
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,027,113	33	2,268,653
	34 Total liabilities and net assets/fund balances	2,095,517	34	2,388,488

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008Open to Public
Inspection

Name of the organization

**FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**

Employer identification number

65-0489137**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if
the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _ _ _ _ _

4 Number of states where property subject to conservation easement is located ▶ _ _ _ _ _

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _ _ _ _ _

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _ _ _ _ _

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _ _ _ _ _

(ii) Assets included in Form 990, Part X ▶ \$ _ _ _ _ _

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _ _ _ _ _

b Assets included in Form 990, Part X ▶ \$ _ _ _ _ _

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ☐ _____ %
 b Permanent endowment ☐ _____ %
 c Term endowment ☐ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		75,438	61,633	13,805
Total. Add lines 1a–1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				13,805

Part XIV Supplemental Information (continued)

Area with horizontal dashed lines for supplemental information.

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees▶ Attach to Form 990. To be completed by organizations
that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008Open To Public
InspectionName of the organization **FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**Employer identification number
65-0489137**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

X

X

X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DANIEL REYNOLDS	(i)	15,444	0	0	0	15,444	0
	(ii)	138,592	0	0	0	138,592	0
PATRICK LAMBERT	(i)	19,125	0	0	0	19,125	0
	(ii)	0	0	0	0	0	0
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
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	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

SCHEDULE O**(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008Open to Public
Inspection

Name of the organization

**FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**

Employer identification number

65-0489137**Amended Return Explanation****AMENDED AS RESULT OF FINAL AUDIT****Form 990, Part III, Line 4d - All Other Achievements**

THE FEDERATION OF PUBLIC EMPLOYEES IS AN ORGANIZATION MADE UP OF APPROXIMATELY 6,400 MEMBERS FROM THE PUBLIC SECTOR. IT WAS FORMED FOR THE PURPOSE OF ORGANIZING AND REPRESENTING IT'S MEMBERS AND FOR SECURING BETTER WORKING CONDITIONS FOR THEM.

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

THE ORGANIZATION HAS MEMBERS.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

THE ORGANIZATION HAS ALL MEMEMBERS VOTE.

Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members

THE ORGANIZATION HAS ALL DECESIONS SUBJECT TO APPROVAL OF MEMEBERS AT THEIR BI-MONTHLY MEMBERSHIP MEETINGS

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE ORGANIZATION HANDS OUT FORMS ANNUALLY ATH THE FIRST QUARTERLY BOARD MEETING OF THE YEAR AS WELL AS THE POLICY. IT IS REQUESTED THAT IF DURING THE YEAR A CONFLICT ARISES THAT IT MUST BE DISCLOSED.

Name of the organization

FEDERATION OF PUB EMPLOYEES, A DIV.

Employer identification number

65-0489137

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE ORGANIZATION HAS THE NATIONAL PRESIDENT COMPENSATION APPROVED AT THE
BIENNIAL CONVENTION.

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047
2008
Open to Public Inspection

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization **FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**

Employer identification number
65-0489137

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
NATIONAL FEDERATION OF PUB/PRIVATE 1700 NW 66TH AVE STE ST 100 65-0482787 PLANTATION FL 33313			501C5		
FEDERATION OF PRIVATE 1700 NW 66TH AVE STE ST 100 65-0489178 PLANTATION FL 33313			501C5		

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispro- portionate alloc ?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity			1a X
b Gift, grant, or capital contribution to other organization(s)			1b X
c Gift, grant, or capital contribution from other organization(s)			1c X
d Loans or loan guarantees to or for other organization(s)			1d X
e Loans or loan guarantees by other organization(s)			1e X
f Sale of assets to other organization(s)			1f X
g Purchase of assets from other organization(s)			1g X
h Exchange of assets			1h X
i Lease of facilities, equipment, or other assets to other organization(s)			1i X
j Lease of facilities, equipment, or other assets from other organization(s)			1j X
k Performance of services or membership or fundraising solicitations for other organization(s)			1k X
l Performance of services or membership or fundraising solicitations by other organization(s)			1l X
m Sharing of facilities, equipment, mailing lists, or other assets			1m X
n Sharing of paid employees			1n X
o Reimbursement paid to other organization for expenses			1o X
p Reimbursement paid by other organization for expenses			1p X
q Other transfer of cash or property to other organization(s)			1q X
r Other transfer of cash or property from other organization(s)			1r X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds		(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Form **4562**
Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2008Attachment
Sequence No **67**

(99) ▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**Identifying number
65-0489137

Business or activity to which this form relates

Indirect Depreciation**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	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
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 instructions)	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	6,022

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	0
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	
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 instr.	22	6,022
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

Forms
990 / 990-PF**Mortgages and Other Notes Payable****2008**

For calendar year 2008, or tax year beginning

, and ending

Name

**FEDERATION OF PUB EMPLOYEES, A DIV.
OF NAT'L FED OF PUB & PRIV, AFL-CIO**

Employer Identification Number

65-0489137**Form 990, Part X, Line 23 - Additional Information**

Name of lender

Relationship to disqualified person

(1) **UNION BANK**

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

Original amount
borrowed

Date of loan

Maturity
date

Repayment terms

Interest
rate(1) **Various Various MONTHLY 7.750**

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

Security provided by borrower

Purpose of loan

(1) **AUTOMOBILES****PURCHASE AUTOMOBILES**

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

Consideration furnished by lender

Balance due at
beginning of yearBalance due at
end of year(1) **6,013**

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

(10)

Totals 6,013

65-0489137

Federal Asset Report

FYE: 12/31/2008

Indirect Depreciation

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:										
1	FURNITURE & OFFICE EQUIPMENT	1/10/96	19,587				19,587	10 MO S/L	19,587	0
2	OFFICE FURNITURE	5/08/98	763				763	10 MO S/L	738	25
3	FILING CABINET	5/08/98	382				382	10 MO S/L	369	13
4	FILING CABINET	5/11/98	382				382	10 MO S/L	369	13
5	LATERAL FILE CABINET	6/12/98	635				635	10 MO S/L	609	26
6	HP LASERJET PRINTERS	5/19/99	1,802				1,802	5 MO S/L	1,802	0
7	NORSTAR TELEPHONE SYSTEM	6/11/99	1,558				1,558	5 MO S/L	1,558	0
8	HP LASERJET PRINTER	7/20/99	912				912	5 MO S/L	912	0
9	COMPUTER & SOFTWARE	10/21/99	3,412				3,412	5 MO S/L	3,412	0
10	KITCHEN REMODEL	4/13/99	2,000				2,000	5 MO S/L	2,000	0
14	OFFICE FURNITURE	6/16/00	675				675	10 MO S/L	675	0
16	COREL DRAW SOFTWARE	1/16/01	562				562	5 MO S/L	562	0
17	HEWLETT PACKARD - PRINTER	1/12/01	280				280	5 MO S/L	280	0
18	DIGITAL CAMERA	1/12/01	460				460	5 MO S/L	460	0
19	HEWLETT PACKARD - 4100 PRINTER	4/09/01	1,249				1,249	5 MO S/L	1,249	0
20	MONITOR	4/05/01	205				205	5 MO S/L	205	0
21	SCANNER	1/31/01	212				212	5 MO S/L	212	0
22	MONITOR	5/07/01	288				288	5 MO S/L	288	0
23	MONITOR	5/30/01	189				189	5 MO S/L	189	0
24	BROTHER INTELLIFAX 4750	11/30/01	544				544	5 MO S/L	544	0
25	5 OFFICE CHAIRS	1/17/01	548				548	5 MO S/L	548	0
26	LABORWORKS SOFTWARE	5/30/01	10,390				10,390	5 MO S/L	10,390	0
27	MONITOR	3/30/01	519				519	5 MO S/L	519	0
28	COMPUTER HARD DRIVE EN-7237	3/30/01	1,314				1,314	5 MO S/L	1,314	0
29	NETWORKING ITEMS	4/23/01	852				852	5 MO S/L	852	0
30	HP LASERJET PRINTER	4/10/02	857				857	5 MO S/L	814	43
31	HP LASERJET PRINTER - YVETTE	9/24/03	699				699	5 MO S/L	594	105
32	FILING CABINETS	9/26/03	1,484				1,484	5 MO S/L	1,261	223
33	FILING CABINETS	10/14/03	424				424	5 MO S/L	360	64
35	2004 WHITE FORD EXPLORER	4/29/04	27,652				27,652	4 MO S/L	25,348	2,304
	Sold/Scrapped 9/30/08									
36	OFFICE FURNITURE	2/12/04	689				689	10 MO S/L	270	69
37	OFFICE FURNITURE	10/21/04	685				685	10 MO S/L	217	68
38	OFFICE FURNITURE	11/09/04	1,595				1,595	10 MO S/L	505	160
39	PRINTER	9/27/04	687				687	5 MO S/L	446	138
40	HAYWORTH DIVIDERS	8/29/05	1,988				1,988	10 MO S/L	464	199
41	PRINTER 4250n	6/23/05	1,743				1,743	5 MO S/L	872	348
42	WINBOOK COMPUTERS	5/26/05	3,206				3,206	5 MO S/L	1,656	642
43	PAINT	7/20/05	372				372	5 MO S/L	180	74
44	PAINT	8/29/05	302				302	5 MO S/L	141	60
45	1/4 CLEAR PATTERN CONFERENCE T/	9/27/06	661				661	10 MO S/L	83	66
46	NEW CLOSET	6/21/07	2,400				2,400	5 MO S/L	274	480
47	HP 4700DN LASERJET PRINTER	9/11/07	1,798				1,798	5 MO S/L	120	359
48	CANON CAMERA	11/21/07	996				996	5 MO S/L	17	199
49	CHERRYWOOD DESK	6/27/08	2,078				2,078	5 MO S/L	0	208
50	COMPUTER OPTIPLEX 755	9/23/08	1,017				1,017	5 MO S/L	0	51
51	HP LASER JET PRINTERS	9/23/08	1,034				1,034	5 MO S/L	0	52
52	MERIDAN TELEPHONES (3)	10/20/08	1,006				1,006	5 MO S/L	0	34
Total Other Depreciation			<u>103,093</u>				<u>103,093</u>		<u>83,265</u>	<u>6,023</u>
Total ACRS and Other Depreciation			<u>103,093</u>				<u>103,093</u>		<u>83,265</u>	<u>6,023</u>
Grand Totals			103,093				103,093		83,265	6,023
Less: Dispositions			27,652				27,652		25,348	2,304
Less: Start-up/Org Expense			<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>75,441</u>				<u>75,441</u>		<u>57,917</u>	<u>3,719</u>

65-0489137

State Asset Report

FYE: 12/31/2008

Indirect Depreciation

Asset	Description	Date In Service	Cost	Basis for Depr	State Prior	State Current	Federal Current	Difference Fed - State
Other Depreciation:								
1	FURNITURE & OFFICE EQUIPMENT	1/10/96	19,587	19,587	19,587	0	0	0
2	OFFICE FURNITURE	5/08/98	763	763	738	25	25	0
3	FILING CABINET	5/08/98	382	382	369	13	13	0
4	FILING CABINET	5/11/98	382	382	369	13	13	0
5	LATERAL FILE CABINET	6/12/98	635	635	609	26	26	0
6	HP LASERJET PRINTERS	5/19/99	1,802	1,802	1,802	0	0	0
7	NORSTAR TELEPHONE SYSTEM	6/11/99	1,558	1,558	1,558	0	0	0
8	HP LASERJET PRINTER	7/20/99	912	912	912	0	0	0
9	COMPUTER & SOFTWARE	10/21/99	3,412	3,412	3,412	0	0	0
10	KITCHEN REMODEL	4/13/99	2,000	2,000	2,000	0	0	0
14	OFFICE FURNITURE	6/16/00	675	675	675	0	0	0
16	COREL DRAW SOFTWARE	1/16/01	562	562	562	0	0	0
17	HEWLETT PACKARD - PRINTER	1/12/01	280	280	280	0	0	0
18	DIGITAL CAMERA	1/12/01	460	460	460	0	0	0
19	HEWLETT PACKARD - 4100 PRINTER	4/09/01	1,249	1,249	1,249	0	0	0
20	MONITOR	4/05/01	205	205	205	0	0	0
21	SCANNER	1/31/01	212	212	212	0	0	0
22	MONITOR	5/07/01	288	288	288	0	0	0
23	MONITOR	5/30/01	189	189	189	0	0	0
24	BROTHER INTELLIFAX 4750	11/30/01	544	544	544	0	0	0
25	5 OFFICE CHAIRS	1/17/01	548	548	548	0	0	0
26	LABORWORKS SOFTWARE	5/30/01	10,390	10,390	10,390	0	0	0
27	MONITOR	3/30/01	519	519	519	0	0	0
28	COMPUTER HARD DRIVE EN-7237	3/30/01	1,314	1,314	1,314	0	0	0
29	NETWORKING ITEMS	4/23/01	852	852	852	0	0	0
30	HP LASERJET PRINTER	4/10/02	857	857	814	43	43	0
31	HP LASERJET PRINTER - YVETTE	9/24/03	699	699	594	105	105	0
32	FILING CABINETS	9/26/03	1,484	1,484	1,261	223	223	0
33	FILING CABINETS	10/14/03	424	424	360	64	64	0
35	2004 WHITE FORD EXPLORER	4/29/04	27,652	27,652	25,348	2,304	2,304	0
	Sold/Scrapped: 9/30/08							
36	OFFICE FURNITURE	2/12/04	689	689	270	69	69	0
37	OFFICE FURNITURE	10/21/04	685	685	217	68	68	0
38	OFFICE FURNITURE	11/09/04	1,595	1,595	505	160	160	0
39	PRINTER	9/27/04	687	687	446	138	138	0
40	HAYWORTH DIVIDERS	8/29/05	1,988	1,988	464	199	199	0
41	PRINTER 4250n	6/23/05	1,743	1,743	872	348	348	0
42	WINBOOK COMPUTERS	5/26/05	3,206	3,206	1,656	642	642	0
43	PAINT	7/20/05	372	372	180	74	74	0
44	PAINT	8/29/05	302	302	141	60	60	0
45	1/4 CLEAR PATTERN CONFERENCE T/	9/27/06	661	661	83	66	66	0
46	NEW CLOSET	6/21/07	2,400	2,400	274	480	480	0
47	HP 4700DN LASERJET PRINTER	9/11/07	1,798	1,798	120	359	359	0
48	CANON CAMERA	11/21/07	996	996	17	199	199	0
49	CHERRYWOOD DESK	6/27/08	2,078	2,078	0	208	208	0
50	COMPUTER OPTIPLEX 755	9/23/08	1,017	1,017	0	51	51	0
51	HP LASER JET PRINTERS	9/23/08	1,034	1,034	0	52	52	0
52	MERIDAN TELEPHONES (3)	10/20/08	1,006	1,006	0	34	34	0
Total Other Depreciation			<u>103,093</u>	<u>103,093</u>	<u>83,265</u>	<u>6,023</u>	<u>6,023</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>103,093</u>	<u>103,093</u>	<u>83,265</u>	<u>6,023</u>	<u>6,023</u>	<u>0</u>
Grand Totals			103,093	103,093	83,265	6,023	6,023	0
Less: Dispositions			27,652	27,652	25,348	2,304	2,304	0
Less: Start-up/Org Expense			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Grand Totals			<u>75,441</u>	<u>75,441</u>	<u>57,917</u>	<u>3,719</u>	<u>3,719</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

65-0489137

Future Depreciation Report**FYE: 12/31/09**

FYE: 12/31/2008

Indirect Depreciation

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	FURNITURE & OFFICE EQUIPMENT	1/10/96	19,587	0	0
2	OFFICE FURNITURE	5/08/98	763	0	0
3	FILING CABINET	5/08/98	382	0	0
4	FILING CABINET	5/11/98	382	0	0
5	LATERAL FILE CABINET	6/12/98	635	0	0
6	HP LASERJET PRINTERS	5/19/99	1,802	0	0
7	NORSTAR TELEPHONE SYSTEM	6/11/99	1,558	0	0
8	HP LASERJET PRINTER	7/20/99	912	0	0
9	COMPUTER & SOFTWARE	10/21/99	3,412	0	0
10	KITCHEN REMODEL	4/13/99	2,000	0	0
14	OFFICE FURNITURE	6/16/00	675	0	0
16	COREL DRAW SOFTWARE	1/16/01	562	0	0
17	HEWLETT PACKARD - PRINTER	1/12/01	280	0	0
18	DIGITAL CAMERA	1/12/01	460	0	0
19	HEWLETT PACKARD - 4100 PRINTER	4/09/01	1,249	0	0
20	MONITOR	4/05/01	205	0	0
21	SCANNER	1/31/01	212	0	0
22	MONITOR	5/07/01	288	0	0
23	MONITOR	5/30/01	189	0	0
24	BROTHER INTELLIFAX 4750	11/30/01	544	0	0
25	5 OFFICE CHAIRS	1/17/01	548	0	0
26	LABORWORKS SOFTWARE	5/30/01	10,390	0	0
27	MONITOR	3/30/01	519	0	0
28	COMPUTER HARD DRIVE EN-7237	3/30/01	1,314	0	0
29	NETWORKING ITEMS	4/23/01	852	0	0
30	HP LASERJET PRINTER	4/10/02	857	0	0
31	HP LASERJET PRINTER - YVETTE	9/24/03	699	0	0
32	FILING CABINETS	9/26/03	1,484	0	0
33	FILING CABINETS	10/14/03	424	0	0
36	OFFICE FURNITURE	2/12/04	689	69	0
37	OFFICE FURNITURE	10/21/04	685	69	0
38	OFFICE FURNITURE	11/09/04	1,595	159	0
39	PRINTER	9/27/04	687	103	0
40	HAYWORTH DIVIDERS	8/29/05	1,988	198	0
41	PRINTER 4250n	6/23/05	1,743	349	0
42	WINBOOK COMPUTERS	5/26/05	3,206	641	0
43	PAINT	7/20/05	372	75	0
44	PAINT	8/29/05	302	61	0
45	1/4 CLEAR PATTERN CONFERENCE TABL	9/27/06	661	66	0
46	NEW CLOSET	6/21/07	2,400	480	0
47	HP 4700DN LASERJET PRINTER	9/11/07	1,798	360	0
48	CANON CAMERA	11/21/07	996	199	0
49	CHERRYWOOD DESK	6/27/08	2,078	415	0
50	COMPUTER OPTIPLEX 755	9/23/08	1,017	203	0
51	HP LASER JET PRINTERS	9/23/08	1,034	206	0
52	MERIDAN TELEPHONES (3)	10/20/08	1,006	201	0
Total Other Depreciation			<u>75,441</u>	<u>3,854</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>75,441</u>	<u>3,854</u>	<u>0</u>
Grand Totals			<u>75,441</u>	<u>3,854</u>	<u>0</u>

65-0489137

Future Depreciation Report**FYE: 12/31/09**

FYE: 12/31/2008

Indirect Depreciation

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>State</u>
Other Depreciation:				
1	FURNITURE & OFFICE EQUIPMENT	1/10/96	19,587	0
2	OFFICE FURNITURE	5/08/98	763	0
3	FILING CABINET	5/08/98	382	0
4	FILING CABINET	5/11/98	382	0
5	LATERAL FILE CABINET	6/12/98	635	0
6	HP LASERJET PRINTERS	5/19/99	1,802	0
7	NORSTAR TELEPHONE SYSTEM	6/11/99	1,558	0
8	HP LASERJET PRINTER	7/20/99	912	0
9	COMPUTER & SOFTWARE	10/21/99	3,412	0
10	KITCHEN REMODEL	4/13/99	2,000	0
14	OFFICE FURNITURE	6/16/00	675	0
16	COREL DRAW SOFTWARE	1/16/01	562	0
17	HEWLETT PACKARD - PRINTER	1/12/01	280	0
18	DIGITAL CAMERA	1/12/01	460	0
19	HEWLETT PACKARD - 4100 PRINTER	4/09/01	1,249	0
20	MONITOR	4/05/01	205	0
21	SCANNER	1/31/01	212	0
22	MONITOR	5/07/01	288	0
23	MONITOR	5/30/01	189	0
24	BROTHER INTELLIFAX 4750	11/30/01	544	0
25	5 OFFICE CHAIRS	1/17/01	548	0
26	LABORWORKS SOFTWARE	5/30/01	10,390	0
27	MONITOR	3/30/01	519	0
28	COMPUTER HARD DRIVE EN-7237	3/30/01	1,314	0
29	NETWORKING ITEMS	4/23/01	852	0
30	HP LASERJET PRINTER	4/10/02	857	0
31	HP LASERJET PRINTER - YVETTE	9/24/03	699	0
32	FILING CABINETS	9/26/03	1,484	0
33	FILING CABINETS	10/14/03	424	0
36	OFFICE FURNITURE	2/12/04	689	69
37	OFFICE FURNITURE	10/21/04	685	69
38	OFFICE FURNITURE	11/09/04	1,595	159
39	PRINTER	9/27/04	687	103
40	HAYWORTH DIVIDERS	8/29/05	1,988	198
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42	WINBOOK COMPUTERS	5/26/05	3,206	641
43	PAINT	7/20/05	372	75
44	PAINT	8/29/05	302	61
45	1/4 CLEAR PATTERN CONFERENCE TABL	9/27/06	661	66
46	NEW CLOSET	6/21/07	2,400	480
47	HP 4700DN LASERJET PRINTER	9/11/07	1,798	360
48	CANON CAMERA	11/21/07	996	199
49	CHERRYWOOD DESK	6/27/08	2,078	415
50	COMPUTER OPTIPLEX 755	9/23/08	1,017	203
51	HP LASER JET PRINTERS	9/23/08	1,034	206
52	MERIDAN TELEPHONES (3)	10/20/08	1,006	201
Total Other Depreciation			<u>75,441</u>	<u>3,854</u>
Total ACRS and Other Depreciation			<u>75,441</u>	<u>3,854</u>
Grand Totals			<u>75,441</u>	<u>3,854</u>

3150 FEDERATION OF PUB EMPLOYEES, A DIV.

6/30/2010 1:57 PM

65-0489137

Federal Statements

FYE: 12/31/2008

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
	\$ 42,027			
Total	<u>\$ 42,027</u>			

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PICNIC	\$ 48,232	\$ 48,232		
FORUM	41,884	41,884		
DONATIONS	27,876	27,876		
ORGANIZING	20,151	20,151		
GRIEVE & UNIT MGMT	18,685	18,685		
EQUIPMENT RENTAL	18,491	18,491		
RECRUITING MEMBERS	5,736	5,736		
POLITICAL ACTION	5,254	5,254		
OUTSIDE LABOR	5,200	5,200		
GIFTS & CONDOLENCES	1,844	1,844		
Total	\$ 193,353	\$ 193,353	\$ 0	\$ 0