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Short Form

OMB No 1545-1150

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)

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► 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

A For the 2008 calendar year, or tax year beginning

, 2008, and ending

B Check if applicable	C Name of organization INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 46		D Employer identification number 91-6034311
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address)	Room/suite	E Telephone number (425) 303-1373
<input type="checkbox"/> Name change	PO BOX 616		F Group Exemption Number ► 0160
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4		
<input type="checkbox"/> Termination	EVERETT		
<input checked="" type="checkbox"/> Amended return	WA 98206		
<input type="checkbox"/> Application pending			

• 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: ► **N/A**

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

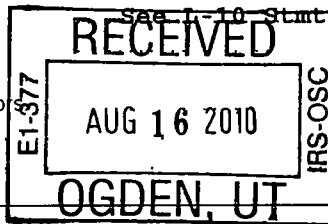
J Organization type (check only one) — 501(c) (5) ▶ (insert no) 4947(a)(1) or 527

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 ► \$ **350,147.**

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

1 Contributions, gifts, grants, and similar amounts received	1
2 Program service revenue including government fees and contracts	2 100,698.
3 Membership dues and assessments	3 230,407.
4 Investment income	4 15,249.
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 line 5b from line 5a) (att sch)	5c
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a 3,793.
a Gross revenue (not including \$ 0. of contributions reported on line 1)	6b 9,232.
b Less direct expenses other than fundraising expenses	6c -5,439.
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
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 ►)	8
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9 340,915.
10 Grants and similar amounts paid (attach schedule)	10 22,270.
11 Benefits paid to or for members	11 100,450.
12 Salaries, other compensation, and employee benefits	12 49,321.
13 Professional fees and other payments to independent contractors	13
14 Occupancy, rent, utilities, and maintenance	14 4,800.
15 Printing, publications, postage, and shipping	15
16 Other expenses (describe ► See Other Expenses Statement)	16 149,433.
17 Total expenses (add lines 10 through 16)	17 326,274.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 14,641.
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)	19 385,143.
20 Other changes in net assets or fund balances (attach explanation) ROUNDING	20 -1.
21 Net assets or fund balances at end of year Combine lines 18 through 20	21 399,783.



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	382,345.	399,918.
23 Land and buildings	0.	0.
24 Other assets (describe ► See L-24 Stmt)	5,128.	3,963.
25 Total assets	387,473.	403,881.
26 Total liabilities (describe ► See L-26 Stmt)	2,330.	4,098.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	385,143.	399,783.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

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

Expenses

What is the organization's primary exempt purpose? **LABOR REPRESENTATION**

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

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

28 FIREFIGHTERS UNION FORMED TO ACHIEVE COLLECTIVE BARGAINING
AND NEGOTIATING AND TO IMPROVE WORKING CONDITIONS FOR EMPLOYEES.
THE UNION SERVES 181 MEMBERS.

(Grants \$ 22,270.) If this amount includes foreign grants, check here

28a

231, 391.

**29 DISABILITY BENEFITS FOR MEMBERS PAID BY VOLUNTARY
MEMBER PAYMENTS FOR PREMIUMS**

(Grants \$ 0 .) If this amount includes foreign grants, check here

29a 100,450.

31

(Grants \$) If this amount includes foreign grants, check here

30 a

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31 a

32 Total program service expenses (add lines 28a through 31a)

31a

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

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

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity

	Yes	No
33		X
34		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

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?

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year?

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N

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?

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?

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved

39 501(c)(7) organizations Enter:

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities

40a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:

section 4911 ► _____ ; section 4912 ► _____, section 4955 ► _____

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

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958

d Enter amount of tax on line 40c reimbursed by the organization

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

41 List the states with which a copy of this return is filed ► **Washington**

42a The books are in care of ► **TIMOTHY KEY**

Telephone no ► **(425) 303-1373**

Located at ► **PO BOX 616**

EVERETT

WA ZIP + 4 98206

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 ► _____

	Yes	No
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 ► _____

	Yes	No
42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the tax year

► **43** |

	Yes	No
44		X
45		X

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

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

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.

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

	Yes	No
46		
47		
48		
49a		
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

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

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

b If 'Yes,' was the related organization(s) a section 527 organization?

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 ►		

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.

Sign Here

Signature of officer

► *Timothy A Key*

Date

► 8-9-10

Type or print name and title

► *Secretary Treasurer*

Paid Preparer's Use Only

Preparer's signature

► *QH*

Date

► 8/10/10

Check if self-employed

► Preparer's Identifying Number (See instructions)

► 532948527

Firm's name (or yours if self-employed), address, and ZIP + 4

► *KEY ACCOUNTING SOLUTIONS INC.*

EIN 27-1926109

► *15233 72ND DR SE*

WA 98296-8619

Phone no ► 425 3377298

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

BAA

Form 990-EZ (2008)

Depreciation and Amortization
(Including Information on Listed Property)

2008

Attachment
Sequence No 67Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 46

Identifying number
91-6034311

Business or activity to which this form relates

Form 990 / Form 990EZ

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	

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	1,166.
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 ► <input type="checkbox"/>		

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	1,166.
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	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?									<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If 'Yes,' is the evidence written?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost						
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)			25											
26 Property used more than 50% in a qualified business use														
27 Property used 50% or less in a qualified business use.														
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1			28											
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1			29											

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39 Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
43 Amortization of costs that began before your 2008 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

Name as Shown on Return INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 46	Employer Identification No. 91-6034311
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Line 24 - Other Assets:	Beginning of Year	End of Year
FIXED ASSETS LESS DEPRECIATION	3,422.	2,257.
DEPOSITS	1,706.	1,706.
Totals to Form 990-EZ, Part II, line 24	5,128.	3,963.
Line 26 - Total Liabilities:	Beginning of Year	End of Year
ACCOUNTS PAYABLE	1,147.	1,833.
PAYROLL TAXES PAYABLE	1,183.	2,265.
Totals to Form 990-EZ, Part II, line 26	2,330.	4,098.

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

MEMBERSHIP DUES	60,568.
PUBLIC RELATIONS	741.
BANK CHARGES	341.
LEGAL FEES	28,565.
NEGOTIATIONS EXPENSES	4,712.
GIFTS	875.
ACCOUNTING FEES	2,014.
Depreciation	1,166.
OFFICE EXPENSES	8,325.
INTEREST EXPENSE	356.
TELEPHONE EXPENSE	7,163.
INSURANCE EXPENSE	336.
TRAVEL EXPENSE	15,358.
SEMINAR REGISTRATION FEES	5,635.
MEETINGS & OFFICER EXPENSES	3,438.
AUTO MILEAGE REIMBURSEMENT	3,414.
PAYROLL TAX EXPENSE	6,426.

Total

149,433.

Form 990-EZ, Part I, Line 10

Grants and Similar Amounts Paid

Purpose of Payment

SPECIFIC ASSISTANCE TO INDIVIDUALS

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
MEDICAL ASSISTANCE	Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> STEVE GOFORTH	MEMBER	
			20,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Part I, Line 10

Continued

Grants and Similar Amounts Paid

Purpose of Payment

CHARITABLE GIVING

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
VARIOUS	Business <input type="checkbox"/> Person <input type="checkbox"/> VARIOUS PAYMENTS UNDER \$5,000		
			2,270.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 46

91-6034311

2008 FORM 990-EZ

PAGE 1, LINE B AMENDED RETURN STATEMENT

INTEREST INCOME WAS FOUND TO BE UNDERSTATED ON THE ORIGINAL RETURN UP ON REVIEW OF THE CERTIFICATES OF DEPOSIT DURING THE PREPARATION OF THE 2009 TAX RETURN. THE AMENDED AMOUNT CORRECTS THE INVESTMENT INCOME ON PART I LINE 4 AND THE RESULTING CHANGES TO THE NET ASSETS AND FUND BALANCES FOR THE YEAR.