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Form **990**Department 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

2008Open to Public
Inspection**A For the 2008 calendar year, or tax year beginning** 06/01, 2008, and ending 05/31, 2009

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	C Name of organization NAT'L ASSOC. OF POSTAL SUPERVISORS Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1727 KING STREET, SUITE #400 City or town, state or country, and ZIP + 4 ALEXANDRIA, VA 22314	D Employer identification number 53-0188062	
		E Telephone number (703) 836-9660	
		G Gross receipts \$ 5,796,501.	
		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)	
F Name and address of principal officer: TED KEATING 1727 KING STREET, SUITE 400 ALEXANDRIA, VA 22314			
I Tax-exempt status ☒ 501(c) (5) (insert no) ☐ 4947(a)(1) or ☐ 527			
J Website: ▶ WWW.NAPS.ORG			
K Type of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other ▶			
L Year of formation 1908 M State of legal domicile KY			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>THE PRIMARY PURPOSE IS TO PROVIDE SOCIAL AND ECONOMIC ADVANCEMENT OF POSTAL SUPERVISORS AND IMPROVEMENT OF THE POSTAL SERVICE.</u>		
	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	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of employees (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	NONE
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b	NONE	
Revenue	8 Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,510,077.	3,491,116.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	661,629.	241,432.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	33,410.	31,578.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,205,116.	3,764,126.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		NONE
	14 Benefits paid to or for members (Part IX, column (A), line 4)		NONE
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	685,923.	707,743.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		NONE
	b Total fundraising expenses, Part IX, column (D), line 25 ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,482,475.	3,172,837.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,168,398.	3,880,580.
19 Revenue less expenses Subtract line 18 from line 12	1,036,718.	-116,454.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	11,814,267.	10,194,307.
	22 Net assets or fund balances. Subtract line 21 from line 20.	1,309,778.	1,211,916.
		10,504,489.	8,982,391.

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: <i>James F. Killeen</i> Type or print name and title: SECRETARY/TREASURER JAMES F. KILLEEN		Date: 4/12/10	
Paid Preparer's Use Only	Preparer's signature: <i>Deed D. [Signature]</i>	Date: 4/12/10	Check if self-employed ☐	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4: WATKINS MEEGAN LLC 7700 WISCONSIN AVENUE, SUITE 500 BETHESDA, MD 20814	EIN: 52-1297695	Phone no: 301-654-7555	

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

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

Form **990** (2008)JSA
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Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

THE PRIMARY PURPOSE IS TO PROVIDE SOCIAL AND ECONOMIC ADVANCEMENT OF
POSTAL SUPERVISORS AND IMPROVEMENT OF THE POSTAL SERVICE.

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 \$ _____)

THE DISCIPLINARY DEFENSE FUND WAS ESTABLISHED TO PROVIDE
ASSISTANCE TO MEMBERS INVOLVED WITH POSTAL SUPERVISORY
RELATED DISPUTES.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

THE NATIONAL CONVENTION IS HELD EVERY TWO YEARS. IT
PROVIDES AN OPPORTUNITY FOR THE ASSOCIATION TO ELECT
NATIONAL OFFICERS.

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

THE EDUCATION AND TRAINING FUND WAS ESTABLISHED TO PROVIDE
TRAINING IN THE FIELD FOR MEMBERS. TRAINING INCLUDES SEMINARS AND
VIDEO CONFERENCES.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► \$ _____ (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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	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	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5 Sections 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	5	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	6	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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	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	11	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	12	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	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	14b	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	15	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	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	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	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	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	21	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	22	X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	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	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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	25a	
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	25b	
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	26	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	27	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)? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X

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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.	1a 25	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b NONE	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
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	2a 8	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
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)?	4a	X
b	If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
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?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter.		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Form 990 (2008)

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
<i>For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.</i>		
1a Enter the number of voting members of the governing body	1a 24	
b Enter the number of voting members that are independent	1b 21	
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 organizations 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 X	
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?	15b X	
Describe the process in Schedule O (see instructions)		
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 ►

18 Section 6104 requires an organization to make its Forms 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. ► JAY KILLACKY III, 1727 KING STREET, ALEXANDRIA, VA, 22314-2753
 703-836-9660

[illegible]

2	Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ▶	3
---	---	---

	Yes	No
3		X
4		X
5		X

4		x

5		X

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► NONE

Part VIII Statement of Revenue

53-0188062

				(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			Business Code				
	2a	LEGISLATIVE CONF.	900099	136,242.	136,242.		
	b	SUBSCRIPTIONS	900099	126.	126.		
	c	NAT'L CONVENTION	900099	322,511.	322,511.		
	d	OTHER INCOME	900099	39,427.	39,427.		
	e	MEMBER DUES	900099	2,992,810.	2,992,810.		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		3,491,116.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) STMT 1.		285,071.			285,071.
	4	Income from investment of tax-exempt bond proceeds		NONE			
	5	Royalties		31,578.			31,578.
		(i) Real (ii) Personal					
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		NONE			
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		1,988,736.					
	b	Less. cost or other basis and sales expenses					
		2,032,375.					
	c	Gain or (loss)					
		-43,639.					
	d	Net gain or (loss)		-43,639.			-43,639.
	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		NONE			
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		NONE				
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		NONE				
	Miscellaneous Revenue	Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		NONE				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		3,764,126.	3,491,116.		273,010.	

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 . . .	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	449,234.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages	174,217.			
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions). .	6,731.			
9 Other employee benefits	39,023.			
10 Payroll taxes	38,538.			
11 Fees for services (non-employees)				
a Management	NONE			
b Legal	113,299.			
c Accounting	75,650.			
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	56,892.			
12 Advertising and promotion	NONE			
13 Office expenses	151,621.			
14 Information technology	9,349.			
15 Royalties	NONE			
16 Occupancy	219,606.			
17 Travel	10,373.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	754,046.			
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	30,290.			
23 Insurance	7,026.			
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 EXECUTIVE BOARD -----	615,781.			
b OTHER PROGRAM EXPENSE -----	59,984.			
c "THE POSTAL SUPERVISOR" -----	466,559.			
d EDUCATION AND TRAINING -----	225,508.			
e DISCIPLINARY DEFENSE FUND -----	300,772.			
f All other expenses -----	76,081.			
25 Total functional expenses. Add lines 1 through 24f	3,880,580.			
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	896,499.	1	1,448,221.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	452,222.	4	439,379.
	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 sales or use		8	
	9 Prepaid expenses and deferred charges	165,521.	9	66,544.
	10a Land, buildings, and equipment: cost basis	10a 806,769.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D.	10b 599,661.		
			10c	207,108.
	11 Investments - publicly traded securities.	9,056,887.	11	7,633,212.
	12 Investments - other securities. See Part IV, line 11	20,000.	12	20,000.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,074,843.	15	379,843.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	11,814,267.	16	10,194,307.	
Liabilities	17 Accounts payable and accrued expenses	1,183,943.	17	1,211,916.
	18 Grants payable		18	
	19 Deferred revenue	125,835.	19	NONE
	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		23	
	24 Unsecured notes and loans payable.		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25.	1,309,778.	26	1,211,916.
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	10,504,489.	27	8,982,391.
	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	10,504,489.	33	8,982,391.
34 Total liabilities and net assets/fund balances.	11,814,267.	34	10,194,307.	

Part XI Financial Statements and Reporting

		Yes	No
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?	2a	X
b	Were the organization's financial statements audited by an independent accountant?	2b	X
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?	2c	X
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?	3a	X
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

► 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.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

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 importantly 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 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 d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other _____
 c ☐ Preservation for future generations

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.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

(i) unrelated organizations
 (ii) related organizations

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

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		806,769.	599,661.	207,108.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				207,108.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,764,126.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,880,580.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-116,454.
4	Net unrealized gains (losses) on investments	4	-1,405,644.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	581,478.
9	Total adjustments (net). Add lines 4-8	9	-824,166.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-940,620.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,808,880.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-1,405,644.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	450,398.
e	Add lines 2a through 2d	2e	-955,246.
3	Subtract line 2e from line 1	3	3,764,126.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	3,764,126.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	3,749,500.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	-86,770.
e	Add lines 2a through 2d	2e	-86,770.
3	Subtract line 2e from line 1	3	3,836,270.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	44,310.
c	Add lines 4a and 4b	4c	44,310.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	3,880,580.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b

SEE PAGE 5

Part XIV Supplemental Information (continued)

OTHER BOOK REVENUE

PART XII, LINE 2D

REVENUE OF RELATED ORGANIZATIONS THAT ARE CONSOLIDATED WITH NAPS FOR

FINANCIAL STATEMENT REPORTING PURPOSES \$494,708

BANK FEES GROUPED WITH EXPENSES ON 990 -44,310

450,398

OTHER BOOK EXPENSE

PART XIII, LINE 2D

EXPENSES OF RELATED ORGANIZATIONS THAT ARE CONSOLIDATED WITH NAPS FOR

FINANCIAL STATEMENT REPORTING PURPOSES \$86,770

OTHER DIFFERENCES FROM BOOK NET INCOME

PART XI, LINE 8

NET INCOME OF RELATED ORGANIZATIONS THAT ARE CONSOLIDATED WITH NAPS FOR

FINANCIAL STATEMENT REPORTING PURPOSES

OTHER 990 EXPENSE

PART XIII, LINE 4B

BANK FEES GROUPED WITH REVENUE ON FINANCIAL STATEMENTS

SCHEDULE J-2
(Form 990)

Continuation Sheet for Form 990

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization

Employer Identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
TED KEATING										
PRESIDENT	60.	X		X				147,243.	NONE	NONE
LOUIS ATKINS										
EXEC VICE PRESIDENT	60.	X		X				131,430.	NONE	NONE
TIM FORD										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
JOHN R. GETER II										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
JAMES F. KILLACKEY, III										
SECRETARY/TREASURER	60.	X		X				145,417.	NONE	NONE
THOMAS ROMA										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
BRIAN WAGNER										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
CHUCK MULIDORE										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
NEIL E. BAKER										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
LARRY D. EWING										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
JERRY SEBASTIAN										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
ROY BEAUDOIN										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
SHRI L. GREEN										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
BEN J. CLAPP										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
MARILYN WALTON										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
NANCY L. WESLEY										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
HANS P. AGLIDIAN										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
REUBEN K. GAY										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
IVAN BUTTS										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
ANDREW J. SOZZI										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE
CYRIL P. DUMAS										
VICE PRESIDENT	12.	X		X				NONE	NONE	NONE

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

Schedule J-2 (Form 990) 2008

JSA

8E1294 1 000

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▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization

Employer Identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

Part I

Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

[illegible]

**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

2008

**Open to Public
Inspection**

Name of the organization

NAT'L ASSOC. OF POSTAL SUPERVISORS

Employer identification number

53-0188062

BOARD REVIEW OF THE 990

PART VI, QUESTION 10

A DRAFT OF THE 990 IS PROVIDED TO THE PRESIDENT, EXECUTIVE

VICE-PRESIDENT, AND SECRETARY/TREASURER WHO EACH INDIVIDUALLY REVIEW THE

RETURN BEFORE IT IS FILED.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

MONITORING AND ENFORCEMENT OF COMPLIANCE WITH CONFLICT OF INTEREST POLICYPART VI, QUESTION 12CTHE ETHICS COMMITTEE MEETS AT THE BOARD MEETINGS TO DISCUSS CONFLICT OFINTEREST AND OTHER ETHICAL CONDUCT MATTERS.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

PROCESS BY WHICH COMPENSATION OF OFFICERS IS DETERMINED

PART VI. QUESTIONS 15A & B

THE COMPENSATION OF THE PRESIDENT, EXECUTIVE VICE-PRESIDENT AND

SECRETARY/TREASURER ARE DETERMINED BY THE MEMBERSHIP OF THE ORGANIZATION

EVERY TWO YEARS AT THE NATIONAL CONVENTION.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

WHETHER THE ORGANIZATION MAKES SPECIFIC DOCUMENTS AVAILABLE TO THE PUBLIC

PART VI, QUESTION 19

NAPS DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY

OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

CLASSES AND VOTING RIGHTS OF NAPS MEMBERSPART VI, QUESTIONS 6, 7A & BNAPS HAS THREE VOTING CLASSES. THESE CLASSES ARE (1) ACTIVE MEMBERS,WHICH INCLUDES CURRENT SUPERVISORY/MANAGERIAL AND POSTMASTER PERSONNEL,WHO PAY FULL DUES, KNOWN AS "PER CAPITA TAX;" AND (2) ASSOCIATE MEMBERSWHO RETIRED IN GOOD STANDING AND PAY ONE-HALF OF PER CAPITA TAX. EACHSTATE AND LOCAL BRANCH IS ALLOWED ONE VOTE FOR EACH TEN MEMBERS WHO PAIDFULL PER CAPITA TAX DURING THE PRECEDING FISCAL YEAR. (3) EACH EXECUTIVEBOARD MEMBER HAS ONE VOTE.MEMBERS SELECT THE EXECUTIVE BOARD THROUGH A BALLOT PROCESS. PROPOSEDAMENDMENTS TO THE CONSTITUTION OR BYLAWS ARE PUT INTO OPERATION BYMAJORITY VOTE, WITH EACH INDIVIDUAL MEMBER RECEIVING ONE VOTE. THESALARIES OF THE PRESIDENT, EXECUTIVE VICE PRESIDENT ANDSECRETARY/TREASURER, BEYOND BIENNIAL INCREASES, ARE DEBATED AND VOTEDUPON BY THE MEMBERSHIP.

Employer identification number

53-0188062

PART VI, QUESTION 4

THE POLICIES REGARDING THE PRESIDENT, EXECUTIVE VICE PRESIDENT AND

SECRETARY-TREASURER'S SALARIES, LOCATED IN ARTICLE VIII OF THE

CONSTITUTION, WERE AMENDED DURING THE SEPTEMBER 2008 NATIONAL CONVENTION.

Name of the organization

Employer identification number

NAT'L ASSOC. OF POSTAL SUPERVISORS

53-0188062

POLICIES REGARDING STATE AND LOCAL BRANCHES

PART VI, QUESTION 9B

THE CONSTITUTION PROVIDES FOR THE ESTABLISHMENT OF LOCAL BRANCHES THROUGH

APPLICATION. THE SECRETARY/TREASURER OF NAPS IS KEPT INFORMED OF ALL

CHANGES IN MEMBERSHIP AND ISSUES CHARTERS. THE LOCAL BRANCHES ARE

GOVERNED BY 16 AREA VICE PRESIDENTS AND 5 REGIONAL VICE PRESIDENTS.

BRANCHES SET THEIR OWN DUES, FEES AND ASSESSMENTS AT OR ABOVE A MINIMUM

AND MAY ENACT A CONSTITUTION AND BYLAWS THAT DOES NOT CONFLICT WITH THOSE

OF NAPS.

Name of the organization

NAT'L ASSOC. OF POSTAL SUPERVISORS

Employer identification number

53-0188062

METHOD OF ACCOUNTING CHANGE

PART XI, QUESTION 1

THE CONSOLIDATED FINANCIAL STATEMENTS OF NAPS AND ITS AFFILIATES ARE

PREPARED ON THE ACCRUAL BASIS. BEGINNING WITH ITS 2008 TAX RETURN, NAPS

CHANGED FROM THE CASH TO THE ACCRUAL BASIS OF ACCOUNTING FOR ITS 990

PURPOSES.

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV**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?

	Yes	No
a Receipt of (i) interest (iii) annuities (iv) 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

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2008

NAT'L ASSOC. OF POSTAL SUPERVISORS

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
	-----	-----	-----	-----
	-----	-----	-----	285,071.
TOTALS	-----	-----	-----	285,071.

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES
=====

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
COMMON STOCKS-MUTUAL FUNDS	9,056,887.	7,633,212.
	-----	-----
TOTALS	9,056,887.	7,633,212.
	=====	=====

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- 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
	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS		53-0188062
	Number, street, and room or suite no. If a P O box, see instructions		
	1727 KING STREET, SUITE #400		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	ALEXANDRIA, VA 22314		

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 (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ 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 ► THE ASSOCIATION

Telephone No. ► 703 836-9660FAX No. ► 703 836-9665

- 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 01/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ☐ calendar year or
 ► ☒ tax year beginning 06/01, 2008, and ending 05/31, 2009

- 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	\$	NONE
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	\$	NONE
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	\$	NONE

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.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

- 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).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization		Employer identification number
	NATIONAL ASSOCIATION OF POSTAL SUPERVISORS		53-0188062
	Number, street, and room or suite no. If a P.O. box, see instructions.		For IRS use only
	1727 KING STREET, SUITE #400		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	ALEXANDRIA, VA 22314		

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 (sec. 401(a) or 408(a) trust)	☐ Form 4720	☐ Form 8870
☐ 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 the care of **THE ASSOCIATION**
Telephone No. **703 836-9660** FAX No. **703 836-9665**
- 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.

- I request an additional 3-month extension of time until **04/15/2010**.
- For calendar year **2008**, or other tax year beginning **06/01/2008**, and ending **05/31/2009**.
- If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension **TAXPAYER IS AWAITING INDEPENDENT THIRD PARTY INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN. THE RETURN WILL BE FILED AS SOON AS THE INFORMATION IS AVAILABLE.**

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 \$	NONE
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 \$	NONE
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 instructions.	8c \$	NONE

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 **WATKINS MEEGAN LLC** Title **CPA** Date **1/12/10**
 7700 WISCONSIN AVENUE, SUITE 500
 BETHESDA, MD 20814

Form 8868 (Rev. 4-2009)