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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Form 990-EZ

Department of the Treasury
Internal Revenue Service

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

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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.

Open to Public
Inspection

A For the 2009 calendar year, or tax year beginning

and ending

B Check if applicable: ☐ Address change ☒ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		ATF ASSOCIATION INC.		26-0837606
		C/O DIVERSIFIED MANAGEMENT SERVICES		
		Number and street (or P.O. box, if mail is not delivered to street address)		Room/suite
525 SW 5TH ST, SUITE A			E Telephone number	515-282-8192
City or town, state or country, and ZIP + 4				
DES MOINES, IA 50309		F Group Exemption Number ▶		

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

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

I Website: ▶ N/A

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

J Tax-exempt status (check only one) -- ☒ 501(c) (6) ◀ (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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 47,030.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	12,500.
	2	Program service revenue including government fees and contracts	2	17,728.
	3	Membership dues and assessments	3	16,700.
	4	Investment income	4	
	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)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ ENDORSED PRODUCTS)	8	102.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	47,030.	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	900.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	554.
	16	Other expenses (describe ▶ SEE STATEMENT 1)	16	62,828.
	17	Total expenses. Add lines 10 through 16	17	64,282.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<17,252.>
	Net Assets	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
20		Other changes in net assets or fund balances (attach explanation)	20	
21		Net assets or fund balances at end of year. Combine lines 18 through 20	21	<28,915.>

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	1,689.	2,313.
23 Land and buildings		
24 Other assets (describe ▶ PREPAID EXPENSES)	3,900.	0.
25 Total assets	5,589.	2,313.
26 Total liabilities (describe ▶ SEE STATEMENT 2)	17,252.	31,228.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<11,663.>	<28,915.>

932171 02-08-10 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

Expenses

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

28a

29a

30a

31a

32

[illegible]

ATF ASSOCIATION INC.

Form 990-EZ (2009)

C/O DIVERSIFIED MANAGEMENT SERVICES

26-0837606

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	N/A
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed. ▶ NONE		
42a The organization's books are in care of ▶ DIVERSIFIED MANAGEMENT SERV Telephone no. ▶ 515-282-8192 Located at ▶ 525 SW 5TH ST, SUITE A, DES MOINES, IA ZIP + 4 ▶ 50309		
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)?	42b	X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country: ▶		
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 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Form 990-EZ (2009)

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization 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 a section 527 organization?
- 50 Complete this table for the organization's 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."

	Yes	No
46		
47		
48		
49a		
49b		

(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 & deferred compensation	(e) Expense account and other allowances
N/A				

- f Total number of other employees paid over \$100,000
- 51 Complete this table for the organization's 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
N/A		

- d Total number of other independent contractors each receiving over \$100,000

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *William T. Earle* Date: *Sept 3, 2010*

Type or print name and title: *William T. Earle Treasurer*

Paid Preparer's Use Only

Preparer's signature: *MICHAEL W. MCNICHOLS* Date: *08/11/10* Check if self-employed: ☐

Firm's name (or yours if self-employed), address, and ZIP + 4: *MCGOWEN, HURST, CLARK & SMITH, P.C. 1601 WEST LAKES PARKWAY, SUITE 300 WEST DES MOINES, IA 50266*

EIN: Preparer's identifying number (See instr.)

Phone no.: *(515) 288-3279*

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

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
MANAGEMENT FEES	38,020.
OFFICE EXPENSE	1,626.
WEB EXPENSE	470.
STAFF EXPENSE	102.
BANK CHARGES	414.
MISCELLANEOUS	750.
CONFERENCE EXPENSES	21,446.
TOTAL TO FORM 990-EZ, LINE 16	62,828.

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	2
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID DUES	6,550.	2,900.
ACCOUNTS PAYABLE	10,702.	28,328.
TOTAL TO FORM 990-EZ, LINE 26	17,252.	31,228.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 3

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

990-EZ PG 2

STATEMENT 4

THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE IS TO PROMOTE AND ENCOURAGE PUBLIC INTEREST IN AND SUPPORT FOR THE BEST INTEREST OF GOOD LAW ENFORCEMENT AND FURTHER THE PRESERVATION OF, AND ADHERENCE TO, THE CONSTITUTION OF THE UNITED STATES; TO BRING TOGETHER FORMER AND PRESENT BUREAU OF ALCOHOL, TOBACCO, FIREARMS, AND EXPLOSIVES (ATF) AGENTS FOR COMRADESHIP AND EXCHANGE INFORMATION AND OFFER ADVICE TO IMPROVE OURSELVES AND MUTUALLY ASSIST ONE ANOTHER WITHIN THE LAW ENFORCEMENT PROFESSION; AND TO PROMOTE RELATIONS BETWEEN THE MEMEBERS OF THIS ORGANIZATION AND THE MEMBERS OF OTHER LAW ENFORCEMENT ORGANIZATIONS.

• 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 ATF ASSOCIATION INC. C/O DIVERSIFIED MANAGEMENT SERVICES	Employer identification number 26-0837606
	Number, street, and room or suite no. If a P O box, see instructions 525 SW 5TH ST, SUITE A	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions DES MOINES, IA 50309	

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

☐ Form 990 ☒ Form 990-EZ ☐ Form 990-T (sec 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☐ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

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

DIVIERSIFIED MANAGEMENT SERVICES

• The books are in the care of **525 SW 5TH ST, SUITE A - DES MOINES, IA 50309**

Telephone No. **515-282-8192**

FAX No. **515-282-9117**

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2010**

5 For calendar year **2009**, or other tax year beginning _____, and ending _____

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

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.

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

Signature and Verification

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

Signature

Title

Date

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

BY-LAWS of the ATF ASSOCIATION INC.

Purpose – The ATF Association Inc. (ATFA) is a non-profit corporation organized under the laws of State of Iowa on October 31,2007, and is dedicated:

to promote and encourage public interest in and support for good law enforcement,

to bring together former and present agents, inspectors and employees of the ATF for comradeship and friendship, and support in time of need,

to exchange information and offer advice to improve ourselves and mutually assist one another within all elements of the law enforcement profession,

to promote and facilitate social and professional relations between and among the members of this Association and the members of other law enforcement organizations,

to promote the interests and welfare of law enforcement officers and their families,

to the preservation of, and adherence to, the Constitution of the United States

Article I - Membership

Section 1. Membership in the association is available to persons of good character, upon the written application that fulfills all eligibility requirements.

Section 2. Members Defined. - There shall be five classes of membership.

(a) Regular Members shall be former employees of the Bureau of Alcohol, Tobacco, Firearms and Explosives, (ATF) who have retired or resigned from active service after a minimum of one year of honorable service. Widows and Widowers of members will also be considered Regular Members. Regular Members are eligible to vote.

(b) Life Members are Regular Members who attain the age of 75 years and have been approved by the Board of Directors following the review of a properly submitted application. Life Members pay no dues. Life Members are eligible to vote.

(c) Associate Members shall be active employees of the ATF, who have served at least one year of honorable service. Associate Members are eligible to vote.

(d) Honorary Members shall be those individuals nominated and approved by the Board of Directors. Honorary Members pay no dues. Honorary Members are not eligible to vote or hold office.

(e) Corporate Members are corporations with historical close ties to the ATF and its employees, who support the goals and objectives of the Association. Corporate members cannot vote or hold office.

Section 3. Membership Application. Application for membership shall be made in writing on a form provided by the Association.

Section 4. Approval of Application. In the event that the vote of the Membership Committee is not unanimous, or in the event adverse information concerning the applicant is communicated to the Membership Committee by any member of the Association or credible source, approval of such application by a majority of the Board of Directors present at any regular or special meeting shall constitute election to membership.

Section 5. Rejection of Application. If an application is rejected the applicant shall not thereafter be eligible for membership, unless reapplication is approved by the Board of Directors.

Section 6. Termination of Membership. Membership in the Association shall be deemed to be "in good standing" unless terminated in the following manner:

(a) Resignation. Resignation shall be in writing and signed by such member, and directed to the Secretary of the Association.

(b) Non-payment of Dues or Assessments. Failure to pay timely any dues or assessments provided by Article VII of these by-laws shall be reason for termination of a membership in the Association by the Board of Directors.

(c) Expulsion. The Board of Directors, upon the affirmative majority vote of its members may terminate a membership and expel from the Association any member whose conduct is found to be detrimental to the good name or best interest of the Association.

(d) Exclusion. After passage of these bylaws, future applicants who have been convicted of a felony offense in any state, federal, or military courts of the United States or of a similar level offense in a comparable court of any foreign jurisdiction shall not be eligible for membership unless overridden by a two thirds vote of the Board.

Article II - Nominations and Elections

Section 1. Nominations. The Nominating Committee shall make nominations of candidates for election to the Board of Directors of the Association. Said committee shall nominate a slate of qualified candidates for all open positions and shall submit the names of such candidates to the Board of Directors of the Association. The proposed slate of candidates shall be approved by a majority of the Board of Directors prior to the placing of said candidates on the official ballot.

The Chairman of the Nominating Committee shall be notified of the results of the of the Board's action.

Section 2. Qualification of Candidate. A candidate for nomination or election to the Board of Directors shall be a voting member of the Association, and shall be in good standing at the times of nomination and election.

Section 3. Election of the Board of Directors, and Officers. The voting members shall elect the Board of Directors from the general membership. Members of the Board of Directors shall have the power to elect the President, Vice President, Secretary and Treasurer from members of the Board of Directors. All members of the Board of Directors shall take office immediately upon the convening of the annual meeting after their election.

Section 4. Elections. The voting members shall elect the Board of Directors by casting individual signed ballots. The Secretary shall cause the official ballot to be made available to all voting members 30 days prior to the date set each year for the annual meeting. Nomination of a candidate by the Nominating

Committee shall not be a prerequisite to valid election, and any voting member may write in his or her vote for a qualified candidate of his or her own choice for election to the Board of Directors. The date for the return of ballots and the manner and means of tabulating and recording the votes shall be fixed and determined by the Board of Directors.

Section 5. Ballots. All such ballots that are timely received shall be directed to an independent committee or accounting firm appointed by the Board of Directors. The independent committee or accounting firm shall tabulate the ballots. Qualified candidates receiving the highest number of votes on the ballot shall be declared elected.

In the event of a tie vote for the last remaining position, the incumbent President shall make the determination by a coin toss. The Secretary shall certify the results of the election, as received from the Independent Committee, to the Board of Directors and a notice of the election results shall be sent to all candidates promptly and announced to the membership.

Article III- Board of Directors, Officers, Terms, Duties, Powers

Section 1. Directors. The Board of Directors shall be comprised of seven at-large Regular Member directors and two appointed Associate Member directors. Upon the election of the first Board of Directors two Regular Member directors shall be appointed for a one-year term, three Regular Member directors appointed for a two-year term and two Regular Member directors appointed for a three-year term. The regular member directors shall then appoint two Affiliate Member directors to serve a one-year term. All members of the initial Board of Directors shall take office immediately.

Section 2. Terms of Office. After the initial Board has been appointed subsequent duly elected Regular Member Directors shall be elected for three year terms. A Regular Member director may serve up to three consecutive terms but no more than a total of nine consecutive years. At the first scheduled board meeting after the Annual Meeting the Regular Member directors shall appoint no more than four Associate member directors for a one-year term to serve as liaison with the Bureau of Alcohol, Tobacco, Firearms and Explosives.

Section 3. Officers. The Officers of the Association shall be a President, Vice President, Secretary and Treasurer; each of whom shall serve for a term of one year or until a successor shall take office. All officer positions shall be

Regular Members of the Association. The Board of Directors shall elect all Officers.

Section 4. Duties of Officers. The duties of the officers of the Association are as follows:

Duties of President. The President shall preside at all meetings of the board of directors and at the annual meeting of the membership of the Association and perform all other duties usually pertaining to the office. As an exception to Robert's Rules of Order, the President will vote on all Board issues.

The President will be the official spokesperson for the Association and shall have the authority to designate a substitute spokesperson when needed.

Duties of Vice-President. The Vice President shall preside at all meetings when the President is unable to attend. The Vice-President shall assist the President in the performance of the President's duties and other duties as assigned by the President.

Duties of Secretary. It shall be the duty of the Secretary to attend meetings, keep minutes by means determined by the Board of Directors, receive and carry on correspondence, keep and preserve records and documents pertaining to the Association, give due notice of meetings of the Association and of such Committees as may be appointed by the President, keep a written record of policies and procedures established by the Board of Directors.

Duties of Treasurer. Administer, direct, manage and control all accounting financial and fiscal activities, affairs, and interests for the association in accordance with standard accounting practices and procedures. Receive and deposit all monies, funds and credits of the Association to the account of the Association in a banking or financial institution approved by the Board of Directors; to keep regular accounts of all receipts and disbursements, and to make them available for inspection by officers, and members; to obtain and keep vouchers for all disbursements and to make them available for inspection by officers and members; to present at all meetings of the Association current reports of the financial status of the

Association and to submit at the annual meeting a detailed report of the financial affairs of the Association since the last annual meeting; prepare a budget approved by the Board of Directors.

Section 5. Powers. The Board of Directors shall have all the powers and perform all the duties necessary and appropriate to such a board in the general management of affairs and interests of the Association. It shall direct the manner and purposes for which all funds of the Association shall be disbursed and approve all expenditures and disbursements, but it shall not have power to make the Association liable for any debt in excess of the amount of money in the treasury at any one time net of any liabilities already existent. It may delegate authority to any officer or committee of the Association, prescribe additional duties for officers and employees of the Association, and may authorize any officer, employee, or other committee to contract for the Association provided such proposed contract is approved in advance by a majority of the Board of Directors. The Board of Directors shall perform all other duties required of it under these By-Laws; and, as it may deem advisable, it shall have power to make such rules and regulations, prescribe procedures, take actions, and establish standard operating procedures in the best interests of the Association not inconsistent with such by-laws. Said policies may be changed from time to time by a vote of the Board of Directors.

Section 6. Vacancies. Should the President resign or the office otherwise becomes vacant during the term, the Vice-President shall immediately succeed to that office and the Board of Directors shall appoint one of its members as acting Vice-President only for the remainder of the term of such appointment until such office of Vice-President is filled at the next election of officers. Should any other officer of the Association resign his or her office, or it otherwise becomes vacant, the Board of Directors shall appoint a successor from among the eligible membership to serve until the vacancy is filled at the next election of officers.

Section 7. Removal of Officer or Director. When any elected or appointed officer or director of this Association fails to perform their duties or actively participate in the business of this Association for a period of six months, that officer or director will be notified by the President of the Association, that a hearing will be held at the next Board of Director's business meeting, that the seat will be deemed to have been vacated. If a formal written reply or personal appearance is made, the Board will consider the response, and by a majority vote of board members present, make a decision whether the seat is deemed vacated. If the seat is deemed to be vacated, the Board of Directors may appoint a new member to fill the remainder of the term.

Article IV - Committees

Section 1. Nominating Committee. The Board of Directors shall appoint a Nominating Committee at its first regular meeting during an election year to serve until its successor shall be appointed. The Nominating Committee shall be comprised of three voting members. It shall be the duty of such committee to nominate the candidates for office in the manner as provided in Article II.

Section 2. Ad-Hoc Committees. With the exception of the Nominating Committee, the President shall have the power to appoint ad hoc committees from the voting membership for the more efficient conduct of the business of the Association. Appointment to such committees shall be for a period to coincide with the President's term of office.

Section 3. Committee Powers. Each committee shall have the power to elect a chairman, a secretary or other officer, and each committee shall keep minutes of its meetings and furnish copies to the Secretary of the Association.

Article V - Board Meetings

Section 1. Record Keeping. The Board of Directors shall keep minutes of all meetings in accordance with Roberts Rules of Order.

Section 2. Regular Board Meetings. Regular board meetings of the Board of Directors shall be held at least two times in each year or more often, at a location designated by the Board, and on such dates as are fixed by the President, provided that one regular board meeting shall be held in conjunction with the annual membership meeting.

Section 3. Special Meeting. Special meetings may be called by the President, or at the request of three members of the Board. Notice of such meetings shall specify the time and place and contain an agenda of the business of the meeting to the extent and shall be given at least ten (10) days in advance, unless waived.

Section 4. Quorum. Four Board members shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

Section 5. Administration Support. The Board of Directors may hire individuals or companies to assist in the performance of the business of the Association.

Section 6. Reimbursement Policy. It shall be the policy of the Association to reimburse all reasonable and necessary travel expenses incurred by any

director or officer to attend any officially scheduled meeting of the Board of Directors.

Article VI - Conference & Meetings of Membership

Section 1. Annual Meeting. An annual meeting of the membership of the Association shall be held in conjunction with the Association's annual conference at a place and date selected by the Board of Directors. Notice to the membership of said meeting shall be given not less than 60 days prior to the date scheduled.

Section 2. Delegates to Annual Meeting. Each voting member of the Association shall be a delegate to the annual conference.

Section 3. Regular Membership Meeting. Fifty-one percent of the voting members attending the conference will constitute a quorum. Action by a resolution of a majority of the voting membership present and voting at a meeting at which a quorum is present shall be the act of the membership.

Section 4. Meeting Attendance. Only Members of the Association shall be permitted to attend meetings, provided, however, that the President may permit attendance by non-members.

Section 5. Resolutions. Resolutions proposed to be presented to the voting membership at the conference or at any meeting of the Association shall first be submitted in writing to the Board of Directors 30 days prior to the meeting or conference for its consideration at its last meeting preceding the conference or meeting.

Article VII - Fiscal Year, Dues and Assessments

Section 1. Fiscal Year. The fiscal year of the Association shall extend from January to December of the year following.

Section 2. Dues. The annual dues shall be fixed by the Board of Directors and shall be payable to the Treasurer on or before January 31 of each year.

Section 3. Assessments. Proposed special assessments over and above regular dues shall be subject to advance notice to all members, providing for the necessity of such assessment, the proposed amount of the assessment, and the fact that such proposal will be the subject of discussion and vote at the next annual conference. Such fees and/or assessments shall become binding and collectible upon a simple majority vote of the general voting membership present and voting.

Section 4. Chapter Recognition. The Board of Directors encourages members in geographical areas to form informal chapters to further the accomplishment of the purposes of the association.

Article IIX – Publications

Section 1. Official Publications. The Association shall publish an official newsletter, a membership directory, a business directory, and any other publications or communications media as deemed in the best interests of the Association.

Section 2. Contents, Policies, Distribution and Use. The contents, policies, distribution and use of the Association publications shall be governed by the Board of Directors.

Section 3. Association Policy on Use of Official Publications. It is the stated policy of the Association that the membership directory shall be used by the members of the Association for personal reasons only. The directory shall not be used by Association members for mass mailings of a commercial nature unless such use is consented to in advance by the Board of Directors in accordance with long established Association policy, and shall not be used by non-members for any reason. Any violation of this policy will result in action by the Board of Directors of the Association in accordance with Article 1, Section 5 (c) as detrimental conduct.

Article IX – Nonliability/Indemnification

No director, officer, employee or member of the corporation shall as such, be liable on its debts or obligations and no director, officer, member or other volunteer shall be personally liable as such, for any claim based upon an act or omission of such person performed in the discharge of such persons' duties except (1) for any breach of the duty of loyalty to the Corporation, (2) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, or (3) for any transactions from which such person derived an improper personal benefit.

Except for any prohibition against indemnification specifically set forth in these bylaws or in Chapter 504, Code of Iowa, at the time indemnification is sought, this Corporation shall indemnify any person who is or was a director, officer, employee, member or volunteer of this Corporation, or any such person who, while a director, officer, employee, member or volunteer of this Corporation, is serving or has served, at the request of this Corporation, as a director, officer, partner, member, manager, trustee, employee, or agent of another

corporation, partnership, limited liability company, joint venture, trust, other enterprise, or employee benefit plan to the fullest extent possible, against expenses, including attorney fees, judgments, fines, settlements and reasonable expenses, actually incurred by such person relating to his conduct as a director, officer, employee, member, or volunteer of this Corporation, or as a director, officer, partner trustee, employee, or agent of such other corporation, partnership, joint venture, trust, other enterprise, or employee benefit plan, except that the mandatory indemnification required by this sentence shall not apply (1) to a breach of such persons duty of loyalty to the Corporation, (2) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, or (3) for any transaction from which such person derived an improper personal benefit. The foregoing right of indemnification shall also inure to the benefit of any such indemnified person's heirs, executors, personal representatives, and administrators.

If Iowa law is hereafter changed to permit further elimination of limitation of the liability of such person as set forth above, then the liability of a such person shall be eliminated or limited to the full extent then permitted.

Article X - Miscellaneous Provisions

Section 1. Notices. All notices required by these by-laws may, unless otherwise specifically provided herein, be sent by any one or more of the following procedures: (a) first class U. S. mail (b) fax (c) e-mail (d) publication in the official Association newsletter (e) publication on the official Association website or (f) publication in the legal notices of a newspaper of general circulation in the city where the principal offices of the Association are situated. A true copy of every notice shall be provided to the Secretary, bearing certification by the officer or director who posted the notice and the date and time such notice was posted, which shall then be filed in the permanent records of the Association.

Section 2. Parliamentary Procedures. Robert's Rules of Order (Revised) shall be the parliamentary authority for the conduct of all meetings of the Association.

Article XI – Dissolution

Section 1. Dissolution of Corporation. The dissolution of the Corporation, the Association of Former ATF Agents Inc., shall be authorized at a meeting of the Board of Directors upon the adoption of a resolution by the vote of a majority of the membership of the Corporation.

Section 2. Distribution of Assets. Upon the dissolution of the Corporation, the Directors shall, after paying or making provision for the payment and discharge of all of the liabilities of the Corporation, and after returning, transferring or conveying in accordance with applicable requirements all assets held by the Corporation upon condition requiring return, transfer, or conveyance, which condition occurs by reason of dissolution, distribute the remaining assets of the Corporation to one or more tax-exempt entities in furtherance of the purposes of the Corporation. To the extent that the Directors in their discretion determine that it is not feasible to dispose of the assets of the Corporation in furtherance of the purposes described in this Article, hereof, the remaining assets of the Corporation shall be distributed to one or more tax-exempt entities for one or more exempt purposes within the meaning of Section 501(c) of the Internal Revenue Code of 1986, as amended, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for public purpose. Any such assets not so disposed of shall be disposed of by a state court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributed to its members, trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services.

Article XII – Amendments

Section 1. Amendments. Amendments to these by-laws may be proposed for submission to the Board of Directors, and once approved by a two-thirds vote, shall become effective.

Dick Goodson 8/17/07