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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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.

OMB No 1545-1150

2009**Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning **07/13/09**, and ending **12/31/09****B** Check if applicable:☐ Address change☐ Name change☒ Initial return☐ Termination☐ Amended return☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**Nevada Association of Public Safety Officers**

Number and street (or P.O. box, if mail is not delivered to street address)

970 Empire Mesa Way

Room/suite

City or town, state or country, and ZIP + 4

Henderson**NV 89011-1800****D** Employer identification number**27-0593782****E** Telephone number**702-431-2677****F** Group Exemption Number

▶

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).****G** Accounting method ☐ Cash ☒ Accrual
Other (specify) ▶**I** Website: ▶ **www.napso.net****J** Tax-exempt status (check only one) — ☒ 501(c) (**6**) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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. ▶ \$ **111,666****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

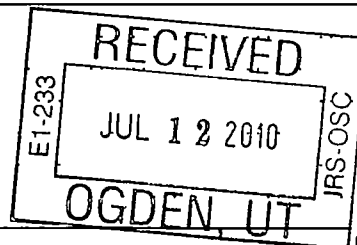
1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	111,625
4	Investment income	4	41
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	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 ▶ _____)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	111,666
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	37,633
13	Professional fees and other payments to independent contractors	13	42,045
14	Occupancy, rent, utilities, and maintenance	14	1,142
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ See Statement 2)	16	15,693
17	Total expenses. Add lines 10 through 16	17	96,513
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	15,153
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	15,153

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		22 18,562
23 Land and buildings		23
24 Other assets (describe ▶ _____)		24
25 Total assets	0	25 18,562
26 Total liabilities (describe ▶ See Statement 3)	0	26 3,409
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	27 15,153

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.)

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

28 See Statement 5

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

28a

29

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

29a

30

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

30a

31 Other program services (attach schedule)

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

31a

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

32

(a) Name and address

(b)	Title and average hours per week devoted to position

(c) Compensation (If not paid, enter -0-.)	
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(d) Contributions to employee benefit plans and deferred compensation

(e) Expense account and other allowance

Gary Hargis	Henderson	President			
970 Empire Mesa Way	NV 89011	2.00	0	0	0
Michael Kimpel	Henderson	Vice Pres			
970 Empire Mesa Way	NV 89011	2.00	0	0	0
Dawn Barlow	Henderson	Secretary			
970 Empire Mesa Way	NV 89011	2.00	0	0	0
Timothy O'Neill	Henderson	Treasurer			
970 Empire Mesa Way	NV 89011	2.00	0	0	0

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		X
34 Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b Did the organization file Form 1120-POL for this year?		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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b		
39 Section 501(c)(7) organizations Enter:		
a Initiation fees and capital contributions included on line 9 ▶ 39a		
b Gross receipts, included on line 9, for public use of club facilities ▶ 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
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		
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 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed. ▶ None		
42a The organization's books are in care of ▶ Organization Telephone no. ▶ 702-431-2677		
970 Empire Mesa Way		
Located at ▶ Henderson, NV ZIP + 4 ▶ 89011		
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)?		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. ?		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		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		X

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.

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

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."

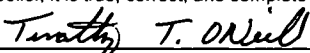
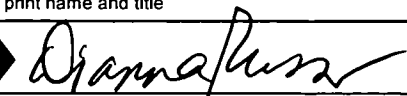
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

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 Timothy O'Neill Type or print name and title		TREASURER 7-9-10 Date Treasurer	
Paid Preparer's Use Only	Preparer's signature 	Date 05/26/10	Check if self-employed ☐	Preparer's Identifying Number (See instr.) P00292786
	Firm's name (or yours if self-employed), address, and ZIP + 4 Houldsworth, Russo & Company, P.C. 170 N Stephanie, Suite 110 Henderson, NV 89074			EIN 88-0374623
				Phone no 702-269-9992
May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No				

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

Description	Amount
Membership dues	\$ 111,625
Total	\$ 111,625

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

Description	Amount
Expenses	\$
Advertising	845
Travel	335
Auto	43
Dues and subscriptions	12,441
Taxes and licenses	200
Operations	1,829
Total	\$ 15,693

Statement 3 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$	\$ 3,409
		3,409

Federal Statements**Statement 4 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose****Description**

To implement and preserve a sound organizational philosophy that will be used to secure fair and equitable compensation, benefits, policies and procedures for the protection of our present and future members, and to promote labor, benevolent, educational, charitable, civic, patriotic, and fraternal activities among our membership.

To preserve and strengthen camaraderie among law enforcement/peace officer members, including police officers, deputies, correction officers, state and federal law enforcement officers, special district police, probation officers and parole officers, and to improve wages and hours of work, increase job security, improve working and living conditions, and defend the rights and liberties of our members.

Statement 5 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**Description**

The Nevada Association of Public Safety Officers (NAPSO) is the largest affiliation of law enforcement unions in Nevada. Our background and experience means that we are able to provide statewide representation that law enforcement professionals deserve in the following areas: disciplinary representation; contract negotiations; litigation; political action; and organizing.

Form **8868**
(Rev. April 2009)Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **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 ☒
- 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 Nevada Association of Public Safety Officers	Employer identification number 27-0593782
	Number, street, and room or suite no. If a P.O. box, see instructions 970 Empire Mesa Way	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Henderson NV 89011-1800	

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: ►

Telephone No. ►

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year **2009** or
- ☐ tax year beginning _____, and ending _____

- 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	\$
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	\$
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	\$

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)