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Short Form
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)

OMB No 1545-1150

2009

Open to Public
Inspection

► 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.

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	C Name of organization BILLINGS POLICE PROTECTIVE ASSOCIATION Number and street (or P.O. box, if mail is not delivered to street address) PO BOX 2104 City or town, state or country, and ZIP + 4 BILLINGS, MT 59103-2104	D Employer identification number 27-2757918
		E Telephone number 406-657-8475
		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

J Tax-exempt status (check only one) — 501(c)(8) ► (insert no.) 4947(a)(1) or 527K 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 ► \$ **90,433.**

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	2,880.
	2 Program service revenue including government fees and contracts	2	3,676.
	3 Membership dues and assessments	3	16,350.
	4 Investment income	4	65.
	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 ► <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	66,266.
b Less: direct expenses other than fundraising expenses	6b	49,105.	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	17,161.	
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 ► SEE STATEMENT 2)	8	1,196.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	41,328.	
10 Grants and similar amounts paid (attach schedule)	STMT 4	10	9,374.
11 Benefits paid to or for members		11	8,533.
12 Salaries, other compensation, and employee benefits		12	
13 Professional fees and other payments to independent contractors		13	
14 Occupancy, rent, utilities, and maintenance	SEE STATEMENT 3	14	10,833.
15 Printing, publications, postage, and shipping		15	180.
16 Other expenses (describe ► SEE STATEMENT 1)		16	1,040.
17 Total expenses. Add lines 10 through 16		17	29,960.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	RECEIVED	18	11,368.
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)	398	19	62,986.
20 Other changes in net assets or fund balances (attach explanation)	OCT 28 2010	20	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	RS-OSC	21	74,354.

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.)

Net Assets/Fund Balances	(A) Beginning of year	(B) End of year	
	22 Cash, savings, and investments	62,986.22	53,576.
	23 Land and buildings	0.23	124,346.
	24 Other assets (describe ► OTHER DEPRECIABLE ASSETS)	0.24	4,809.
	25 Total assets	62,986.25	182,731.
	26 Total liabilities (describe ► BANK LOAN)	0.26	108,377.
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	62,986.27	74,354.

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	0.
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:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
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	40b	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		
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		
41 List the states with which a copy of this return is filed. ► NONE		
42a The organization's books are in care of ► BLAKE RICHARDSON Telephone no. ► 406-657-8475 Located at ► PO BOX 2104, BILLINGS, MT ZIP + 4 ► 59103		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ►	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	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

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	46	
47	47	
48	48	
49a	49a	
49b	49b	

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

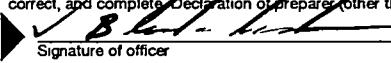
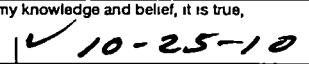
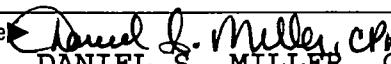
49a Did the organization make any transfers to an exempt non-charitable related organization?

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."

(a) Name and address of each employee paid more than \$100,000 N/A	(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

<p>f Total number of other employees paid over \$100,000 ► </p> <p>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."</p> <p style="text-align: center;">N/A</p>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">(a) Name and address of each independent contractor paid more than \$100,000</th><th style="text-align: center;">(b) Type of service</th><th style="text-align: center;">(c) Compensation</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table>	(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation																		
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation																				

Sign Here	<p>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</p> <p> Signature of officer</p> <p>BLAKE RICHARDSON, TREASURER Type or print name and title</p>			<p> Date 10-25-10</p>
Paid Preparer's Use Only	Preparer's signature  DANIEL S. MILLER, CPA	Date 10/12/10	<input type="checkbox"/> Check if self-employed	Preparer's identifying number (See instr.) EIN ► 406-245-5136 Phone ► 406-245-5136
Firm's name (or yours if self-employed), address, and ZIP + 4	ANDERSON ZURMUEHLEN & CO., P.C. 1601 LEWIS AVE, STE 105 BILLINGS, MT 59102			

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

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

Employer identification number

BILLINGS POLICE PROTECTIVE ASSOCIATION

27-2757918

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part III **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 COMMUNITY CONCERT 2009 (event type)	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
				(event type)
Revenue	1 Gross receipts	66,266.		66,266.
	2 Less: Charitable contributions	0.		
	3 Gross income (line 1 minus line 2)	66,266.		66,266.
Direct Expenses	4 Cash prizes			
	5 Noncash prizes			
	6 Rent/facility costs			
	7 Food and beverages			
	8 Entertainment			
	9 Other direct expenses	49,105.		49,105.
	10 Direct expense summary Add lines 4 through 9 in column (d)			► (49,105,)
	11 Net income summary. Combine line 3, column (d), and line 10			► 17,161.

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
				()
Revenue	1 Gross revenue			
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7 Direct expense summary. Add lines 2 through 5 in column (d)			► ()
	8 Net gaming income summary. Combine line 1, column (d), and line 7			► ()

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain:

Yes	No
9a	

Yes	No
10a	

Yes	No
11	

Yes	No
12	

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

<p>13 Indicate the percentage of gaming activity operated in:</p> <p>a The organization's facility</p> <p>b An outside facility</p> <p>14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:</p> <p>Name ► _____</p> <p>Address ► _____</p> <p>15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?</p> <p>b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.</p> <p>c If "Yes," enter name and address of the third party:</p> <p>Name ► _____</p> <p>Address ► _____</p> <p>16 Gaming manager information:</p> <p>Name ► _____</p> <p>Gaming manager compensation ► \$ _____</p> <p>Description of services provided ► _____ _____ _____</p> <p><input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor</p> <p>17 Mandatory distributions:</p> <p>a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?</p> <p>b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">13a</td> <td style="width: 50%; text-align: center;">%</td> </tr> <tr> <td style="text-align: center;">13b</td> <td style="text-align: center;">%</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">15a</td> <td style="width: 50%; text-align: center;">17a</td> </tr> </table>	13a	%	13b	%	Yes	No	15a	17a
13a	%								
13b	%								
Yes	No								
15a	17a								

BILLINGS POLICE PROTECTIVE ASSOCIATION

27-2757918

FORM 990-EZ	OTHER EXPENSES	STATEMENT 1
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DESCRIPTION	AMOUNT
BANK CHARGES	14.
ANNUAL REPORT	15.
POP	618.
BOARD INSURANCE	393.
TOTAL TO FORM 990-EZ, LINE 16	1,040.

FORM 990-EZ	OTHER REVENUE	STATEMENT 2
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DESCRIPTION	AMOUNT
MISCELLANEOUS	1,100.
VOID FROM PRIOR PERIOD	96.
TOTAL TO FORM 990-EZ, LINE 8	1,196.

FORM 990-EZ	OCCUPANCY, RENT, UTILITIES AND MAINTENANCE	STATEMENT 3
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DESCRIPTION	AMOUNT
DEPRECIATION	3,102.
OTHER EXPENSES	7,731.
TOTAL TO FORM 990-EZ, LINE 14	10,833.

FORM 990-EZ

CASH GRANTS AND ALLOCATIONS

STATEMENT 4

CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT
BOY SCOUTS 2528 GRAND AVE BILLINGS, MT 59102	NONE	750.
SHRINE CIRCUS 1125 BROADWATER AVE BILLINGS, MT 59102	NONE	190.
BILLINGS AMERICAN LEGION BASEBALL PO BOX 22535 BILLINGS, MT 59104	NONE	1,050.
ALL CITY GRADUATION CELEBRATION PO BOX 1702 BILLINGS, MT 59103	NONE	400.
BURLINGTON LITTLE LEAGUE PO BOX 21283 BILLINGS, MT 59104	NONE	400.
LIFTT 3333 2ND AVE. N STE 100 BILLINGS, MT 59101	NONE	200.
DISPATCHER WEEK 220 N. 27TH ST BILLINGS, MT 59101	NONE	100.
BILLINGS REGULATORS BASEBALL 2524 BEARTOOTH DR BILLINGS, MT 59102	NONE	500.
POLICE/FIRE GAME SPONSOR 220 N. 27TH ST BILLINGS, MT 59101	NONE	345.

NONE

25.

MT WOMEN'S RUN
1412 BEN HOGAN LANE
BILLINGS, MT 59106

NONE

2,200.

SPECIAL OLYMPICS
PO BOX 3507
GREAT FALLS, MT 59403

NONE

250.

YELLOWSTONE CASA
3203 3RD AVE N STE 203
BILLINGS, MT 59101

NONE

250.

COPS
220 N. 27TH ST
BILLINGS, MT 59101

NONE

214.

HEADSTART
515 NORTH 19TH ST
BILLINGS, MT 59101

NONE

500.

BILLINGS OUTLAWS SPORTPLEX
5000 SOUTHGATE DR
BILLINGS, MT 59101

NONE

500.

BILLINGS FOOD BANK
PO BOX 1158
BILLINGS, MT 59101

NONE

500.

NONE

500.

NONE

500.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

9,374.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

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

2) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

THE ASSOCIATION PUT ON A COMMUNITY CONCERT WHICH RAISED FUNDS TO HELP SUPPORT APPROXIMATELY 16 LOCAL CHARITIES. THE ASSOCIATION ASSISTED ONE MEMBER FAMILY WITH MEDICAL NEEDS. THE ASSOCIATION AWARDED 3 CHILDREN OF MEMBERS WITH SCHOLARSHIPS TO ATTEND HIGHER EDUCATION. THE ASSOCIATION CONSTRUCTED A MEMBER FACILITY "THE CABIN" ON THE STILLWATER RIVER. THIS IS A PLACE FOR MEMBERS TO GO WITH THEIR FAMILIES TO RELIEVE THE STRESSES OF WORKING IN LAW ENFORCEMENT.

TO BRING THE INDIVIDUAL MEMBERS OF THE BILLINGS POLICE DEPARTMENT MORE CLOSELY TOGETHER FOR MUTUAL BENEFIT AND PROTECTION, TO BETTER THE INDIVIDUAL OFFICER OF THE DEPARTMENT AND INCREASE THE EFFICIENCY OF ITS MEMBERS FOR THE SECURITY AND PROTECTION OF THE CITIZENS OF BILLINGS, MONTANA, TO UNITE THE LOCAL OFFICERS IN A BOND OF BROTHERLY FEELINGS SO THAT EACH ONE SHALL RECEIVE THE RECOGNITION AND CONSIDERATION DUE.

Depreciation and Amortization 990-EZ
(Including Information on Listed Property)

Name(s) shown on return

Business or activity to which this form relates

Identifying number

BILLINGS POLICE PROTECTIVE ASSOCIATION

FORM 990-EZ PAGE 1

27-2757918

Part I: Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	800,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II: Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III: MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		5,611.	7 YRS.	HY	200DB	802.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27 5 yrs.	MM	S/L	
i Nonresidential real property	04/09	126,646.	39 yrs.	MM	S/L	2,300.
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year	/		40 yrs	MM	S/L

Part IV: Summary (See instructions.)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.	22	3,102.
Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.		
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use:

	%				S/L -		
	%				S/L -		
	%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2009 tax year:

43 Amortization of costs that began before your 2009 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44

8868

Form (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	Name of Exempt Organization BILLINGS POLICE PROTECTIVE ASSOCIATION	Employer Identification number 81 0417939
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX # 2104	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BILLINGS MT 59103	

Check type of return to be filed (file a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► **BLAKE RICHARDSON**

Telephone No. ► **(406) 657-8975** 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 **AUGUST 2010**, 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 **20**, and ending **20**.

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 \$ 0
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 \$ 0
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 \$ 0

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.

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

►

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 BILLINGS POLICE PROTECTIVE ASSOCIATION	Employer identification number 81-0417939
	Number, street, and room or suite no. If a P O. box, see instructions. PO BOX 2104	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BILLINGS, MT 59103-2104	

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

<input type="checkbox"/> Form 990	<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> 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.

BLAKE RICHARDSON

- The books are in the care of ► **PO BOX 2104 - BILLINGS, MT 59103**

Telephone No ► **406-657-8475**

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 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 **01/01/2009**, and ending **12/31/2009**
- 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

THE ORGANIZATION NEEDS ADDITIONAL TIME TO COMPILE AND ASSEMBLE THE TAX INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX 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 ► Blaise & Mella

Title ► CPA

Date ► **8/16/10**

Form 8868 (Rev. 4-2009)