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# 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)

# 2009

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other 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>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions	<b>C</b> Name of organization USMC/Combat Helicopter Association		<b>D</b> Employer identification number 33-0660950
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite		<b>E</b> Telephone number
		16001 Prestwick Ct		703 878-7523
		City, town, or country State ZIP + 4	<b>F</b> Group Exemption Number ▶ NA	

• **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.popasmoke.com

**J Tax-exempt status** (check only one) —  501(c) ( 19 ) ◀ (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 ▶ \$ 94,554

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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	4,664
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	89,246
	<b>4</b> Investment income	<b>4</b>	644
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	0
	<b>b</b> Less cost or other basis and sales expenses	<b>5b</b>	0
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	0
	<b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ 0 of contributions reported on line 1)	<b>6a</b>	0
	<b>b</b> Less direct expenses other than fundraising expenses	<b>6b</b>	0
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	0	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b> Less cost of goods sold	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	0	
<b>8</b> Other revenue (describe ▶ )	<b>8</b>	0	
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>9</b>	94,554	
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	1,400
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	18,350
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	24,994
	<b>16</b> Other expenses (describe ▶ See Attached Statement )	<b>16</b>	13,280
<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	58,024	
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	36,530
	<b>19</b> 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)	<b>19</b>	220,954
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	-24,849
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	232,635

### Part II Balance Sheets (See the instructions for Part II)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	219,878	231,391
<b>23</b> Land and buildings		
<b>24</b> Other assets (describe ▶ See Attached Statement )	1,076	1,244
<b>25 Total assets</b>	220,954	232,635
<b>26 Total liabilities</b> (describe ▶ )	0	0
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	220,954	232,635

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

SCANNED SEP 07 2010

Expenses

Net Assets

2009

23

24

25

26

27

W.P.



**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," attach 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		
35a	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
35b	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 instructions ▶ <b>37a</b> _____		
37b	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
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved		0
39	Section 501(c)(7) organizations Enter		
39a	Initiation fees and capital contributions included on line 9		
39b	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 ▶ _____, section 4912 ▶ _____; section 4955 ▶ _____		
40b	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		
40c	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 ▶ _____		
40d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
40e	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 ▶ CA		
42a	The organization's books are in care of ▶ Elliot S Katz Telephone no ▶ 703 878-7523 Located at ▶ 16001 Prestwick Court City Montclair ST VA ZIP + 4 ▶ 22025-1732		
42b	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.		X
42c	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 ▶ _____	X	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b> N/A		
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 a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49 a 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
Name None City ST ZIP	Title Hr/WK	00	0	0
Name City ST ZIP	Title Hr/WK	00	0	0
Name City ST ZIP	Title Hr/WK	00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	00	0	0

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
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

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

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

**Sign Here**  
 Signature of officer: *[Signature]* Date: 8/8/10  
 Type or print name and title: *Elliot Katz Pres. USMC/HCF*

**Paid Preparer's Use Only**  
 Preparer's signature: *[Signature]* Date: 7/31/2010  
 Firm's name (or yours if self-employed), address, and ZIP + 4: Gary R Ibanez, CPA LLC, 2217 Princess Anne St, Suite 323, Fredericksburg, VA 22401  
 Check if self-employed:  Preparer's identifying number (See instructions): P00898762  
 EIN: 54-1977560 Phone no: (540) 656-2490

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

**Part I, Line 16 (990-EZ) - Other Expenses**

13,280

1	Travel	1	764
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	436
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	6,012
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	Accting and Income Tax	13	
14	Advertising	14	
15	Auto	15	
16	Bank Fee	16	
17	Pay PAL fees	17	404
18	Legal Fees	18	
19	License and Tax	19	245
20	Web site	20	2,463
21	Banking fee	21	242
22	Business Insurance	22	2,506
23	Misc	23	208
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	

**Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances**

-24,849

Description		Amount
1	Grant Paid to USMC Nov 2008, check number did not clear until Jan 2, 2009	1 -25,000
2	1 expenditure cleared 1/5/09 for \$139 95 (reduced begining balance of cash for 1 Jan 2009)	2 140
3	1 expenditure cleared 1/12/09 for \$13 05 (reduced beginning balance of cash for 1 Jan 2009)	3 13
4	Rounding differences for subtotaling, income expenses and assets	4 -2
5		5
6		6
7		7
8		8
9		9
10		10

**Part II, Line 24 (990-EZ) - Other Assets**

1,076

1,244

	Description	Beginning	End
1	Faxes, printers, tents, computers, CD burners	1,076	
2	Add Laptop Computer 11/09/09 604	0	
3			
4	1076 + 604 = 1680 less depreciation 436 = 1244		1,244
5			
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Supplemental Statement 1 to Part III of Form 990EZ for USMC Combat Helicopter Association 33-0660950

USMC/ Vietnam Helicopter Association is devoted to promoting and preserving the camaraderie of the U.S. Marine Corps helicopter pilots, air crewman, and other support personnel who served together during the Vietnam War through such activities as the publication of a quarterly newsletter "Pop A Smoke", publication of a directory, maintenance of an Internet Web Site, and the holding of periodic reunions. To these ends, members pay annual dues and funds are collected to cover reunion expenses. In 2008 the organization held a reunion.

# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return USMC - Combat Helicopter Association	Business or activity to which this form relates 990EZ	Identifying number 33-0660950
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**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	604
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
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	250,000

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 (see instructions)			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.) (See instructions)**

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

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

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	310
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		604	5	MQ	200DB	30
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

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

20 a 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	96
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	436
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	

For Paperwork Reduction Act Notice, see separate instructions.

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

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows for 25, 26, 27, 28, and 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

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows include 30-36 regarding miles driven and personal use.

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

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

Table for Section C with columns Yes and No. Rows include 37-41 regarding policy statements and vehicle use.

Part VI Amortization

Table for Part VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows for 42, 43, and 44.