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Form 990-EZ

Department of the Treasury
Internal Revenue Service

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)

► 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

2009

Open to Public
Inspection**A For the 2009 calendar year, or tax year beginning** , and ending

B Check if applicable	C Name of organization Int'l Association of Firefighters L2450 Hampton	D Employer identification number 51-0190343
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address) P. O. Box 3149	E Telephone number 757-871-9712
<input type="checkbox"/> Name change	Room/suite	F Group Exemption Number 0160
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4 Hampton VA 23663	
<input type="checkbox"/> Termination		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

• 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) (5) (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 ► \$ **36,188**

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 33,950
4 Investment income	4 1,954
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 284
b Less direct expenses other than fundraising expenses	6b 112
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 172
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 ► RECEIVED May 17 2010)	8
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 36,076
10 Grants and similar amounts paid (attach schedule) OGDEN, UT	10 22,015
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 3,139
14 Occupancy, rent, utilities, and maintenance	14 382
15 Printing, publications, postage, and shipping	15
16 Other expenses (describe ► See Statement 3)	16 13,465
17 Total expenses. Add lines 10 through 16	17 39,001
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -2,925
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 65,375
20 Other changes in net assets or fund balances (attach explanation)	20 8,185
21 Net assets or fund balances at end of year Combine lines 18 through 20	21 70,635

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	64,353	68,201
23 Land and buildings		23
24 Other assets (describe ► See Statement 5)	1,022	2,434
25 Total assets	65,375	70,635
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	65,375	70,635

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

DAA

Form 990-EZ (2009)

2010

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

See Statement 6

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 Member education and safety on the work site.

If this amount includes foreign grants, check here

1

28a

29

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

▶

29a

30

3) If this amount includes foreign grants, check here

1

30a

31 Other program services (attach schedule)

If this amount includes foreign grants, check here

1

31a

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

1

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Christopher Kenney P.O. Box 3149	Hampton VA 23663	President 10.00	0	0
Herman Kappes P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Jose Claudio P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Dan Arsenault P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Joe Brown P.O. Box 3149	Hampton VA 23663	Secretary 10.00	0	0
Charles C. Reavis P.O. Box 3149	Hampton VA 23663	Treasurer 10.00	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	33	<input checked="" type="checkbox"/>
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	<input type="checkbox"/>
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	36	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instr	37a	<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	<input type="checkbox"/>
39 Section 501(c)(7) organizations. Enter:	39a	<input type="checkbox"/>
a Initiation fees and capital contributions included on line 9	39b	<input type="checkbox"/>
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 ► _____, 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	40b	<input type="checkbox"/>
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 ► Charles C. Reavis P.O. Box 3149 Located at ► Hampton, VA	Telephone no. ► 757-871-9712	
	ZIP + 4 ► 23663	
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	<input checked="" type="checkbox"/>
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.? If "Yes," enter the name of the foreign country. ► _____	42c	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

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		
	► <i>Charles C. Reavis</i>	► <i>5/13/2010</i>	Date
	Signature of officer Charles C. Reavis	Type or print name and title Treasurer	

Paid Preparer's Use Only	Preparer's signature ► <i>Diane Y. Smith CPA</i>	Date 05/11/10	Check if self-employed ► <input type="checkbox"/>	Preparer's Identifying Number (See instr)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► <i>Diane Y. Smith CPA, PC 11832 Rock Landing Dr Ste 301 Newport News, VA 23606-4278</i>			EIN ► 20-3760975
				Phone no ► 757-223-9602

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No
Form 990-EZ (2009)

Form **4562**Department of the Treasury
Internal Revenue Service
(99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No **67**

Name(s) shown on return

**Int'l Association of Firefighters
L2450 Hampton**Identifying number
51-0190343

Business or activity to which this form relates

Indirect Depreciation**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 (see instructions)	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 (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 instr.)**

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	382

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	0
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 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						
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	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				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 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	382
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.

Form **4562** (2009)

DAA

There are no amounts for Page 2

28065 Int'l Association of Firefighters
51-0190343
FYE: 12/31/2009

5/11/2010 12:07 PM

Federal Statements

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

Description	Amount
Member Dues	\$ 33,950
Total	\$ 33,950

28065 Int'l Association of Firefighters
51-0190343
FYE: 12/31/2009

Federal Statements

5/11/2010 12:07 PM

Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Name and Address	Date of Gift	Description of Property	Class of Activity	Cash Contribution	Noncash Contribution	Book Value	Book Value	Explanation	FMV Explanation
Intl Association of Firefighters 11750 New York Avenue, NW Suite 300 Washington, DC 20006				14,288					
VA Professional Firefighters 118 North 8th Street Richmond, VA 24179					5,033				
Total						19,321			

Federal Statements

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Website Maintenance	646
Membership Events	4,106
Phone Charges	1,500
Supplies	5,857
Miscellaneous Expense	1,356
Total	\$ <u>13,465</u>

Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
Unrealized Gain on Investments	\$ <u>8,185</u>
Total	\$ <u>8,185</u>

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Member Loan Receivable	\$	\$ 1,000
Equipment	1,251	2,045
Less Accumulated Depreciation	229	611
	<u>1,022</u>	<u>2,434</u>

Federal Statements

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

A labor organization with an emphasis on both education of members and ensuring safety on the work site.

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Other Depreciation:											
1	Dell Computer	2/01/08	1,251				1,251	5	MO S/L	229	250
2	Computer (Treasurer)	2/26/09	794				794	5	MO S/L	0	132
Total Other Depreciation			<u>2,045</u>				<u>2,045</u>			<u>229</u>	<u>382</u>
Total ACRS and Other Depreciation			<u>2,045</u>				<u>2,045</u>			<u>229</u>	<u>382</u>
Grand Totals			2,045				2,045			229	382
Less: Dispositions and Transfers			0				0			0	0
Less: Start-up/Org Expense			0				0			0	0
Net Grand Totals			<u>2,045</u>				<u>2,045</u>			<u>229</u>	<u>382</u>

Hampton Professional Firefighters Association



IAFF Local 2450

P.O. Box 3149

Hampton, VA 23663

Office of the Secretary

Minutes

The regular monthly business meeting of HPFA Local 2450 was held on July 20, 2009 at The Phoebus Coffee House with 6 members in good standing present. The meeting was called to order at 1940 hours.

Attendance was taken membership status was verified with the treasurer.

Minutes of the previous meeting were not read due to Junes meeting not being held due to lack of a quorum..

Treasurers Financial Report: was given to the body, motion made by brother Arsenault to accept as read, second made by Sister Messier. Motion carried and passed.

MDA: The MDA Committee met with Northampton, Hampton, and Phoebus Volunteer fire companies in re: helping Jerry's Kids with the fill the boot effort. The companies were interested in helping with this worthy cause, and discussions would take place internally within their bodies. No other Volunteer companies expressed interest in assisting with the MDA drive.

Old Business: A By Laws change was proposed and put before the body at the April meeting. Article 2 Section 2 was addressed and discussed before the body. A motion previously made by brother Chad Gagnon and amended by brother Brown was voted on by the assembled body to change Article 2 Section 2 of the current by laws to read as below:

Sister Messier made a motion to bring the vote to the floor, seconded by brother Arsenault.

Article 2 Section 2. *Active retired-Firefighters in good standing who have retired and wish to remain members of the local may apply for active retired membership; This membership will entitle them to all rights of the association to include voting privileges and holding office. The maintenance fee for said member shall be set at 50% of the per capita.*

This by law change passed with 2 abstentions after much discussion.

Article 3 section 7 was discussed at length in the March meeting, with a consensus that change may be warranted due to the economic crisis the city is facing two options were proposed to the body for consideration

Brother Stauffenberg brought the following option to the floor in a motion. Seconded by brother VanEs for a vote.

Option 1: Members of this local shall be permitted to trade time or obtain shift coverage from any certified/uniformed member of the Hampton Division of Fire and Rescue organization.

This by law change was approved by majority vote.

Questions about the new PAT system being put in place were posed to Sister Messier.

The Community Action Committee (CAC) was discussed and ways to boost recruitment with active members for CAC activities.

New Business: Exposure hotline was discussed for the local. This hotline would be used for reporting all on duty exposures and a life long record would be kept.

Brother Erik Stauffenberg was appointed as the local 2450 Health and Safety Officer, the body will be notified by letter.

RSVP needed for the caterer for the MDA kickoff and awards picnic being held on August 9th.

Good of the local:

50/50 Raffle held for the benefit of the CAC. President Kenney won the raffle and donated his winnings to the CAC fund as well.

A motion to adjourn was made by brother Reavis, seconded by brother Stauffenberg and the meeting was adjourned at 2034 hours.

Submitted for the record