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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*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending

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
VIRGINIA BEACH POLICEMEN'S BENEVOLENT ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
315 EDWIN DR SUITE 101

City or town, state or country, and ZIP + 4
VIRGINIA BEACH, VA 23462

D Employer identification number
54-1376964

E Telephone number
(757) 490-4872

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 [X] Cash [ ] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ WWW.VBPBAPSA.ORG

J Tax-exempt status (check only one) - [X] 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 . . ▶ $ 104,660.

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	14,255.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	82,713.
	4	Investment income ATCH 1	4	7,209.
	5a	Gross amount from sale of assets other than inventory — 5a		
	5b	Less cost or other basis and sales expenses — 5b		
	5c	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 ▶ ☐		
	6a	Gross revenue (not including $ ____ of contributions reported on line 1) — 6a		
	6b	Less direct expenses other than fundraising expenses — 6b		
	6c	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		
	7b	Less cost of goods sold — 7b		
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ ATCH 2)	8	483.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	104,660.
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	28,188.
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	11,118.
	14	Occupancy, rent, utilities, and maintenance	14	25,236.
	15	Printing, publications, postage, and shipping	15	1,107.
	16	Other expenses (describe ▶ ATCH 3)	16	49,551.
	17	**Total expenses.** Add lines 10 through 16 ▶	17	115,200.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-10,540.
	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	520,679.
	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	510,139.

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 ATCH 4	370,281.	22	504,258.
23	Land and buildings	398.	23	3,231.
24	Other assets (describe ▶ ATCH 5)	150,000.	24	2,650.
25	**Total assets**	520,679.	25	510,139.
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	520,679.	27	510,139.

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

What is the organization's primary exempt purpose? ATCH 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, and other relevant information for each program title

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

28 ATTACHMENT 7

(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**

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
ATTACHMENT 8		-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	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		
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		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 750.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	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			
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			
40 a	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		
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	40e		
41	List the states with which a copy of this return is filed ▶ VA,			
42 a	The organization's books are in care of ▶ TREASURER Telephone no. ▶ 757-490-4872			
	Located at ▶ 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA ZIP + 4 ▶ 23462			
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		
	If "Yes," enter the name of the foreign county ▶ _____			
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreing Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S ?	42c		
	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	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	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

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 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 TREASURER Date 3-26-2010

▶ Type or print name and title THOMAS J. CORCORAN TREASURER

Paid Preparer's Use Only

Preparer's signature ▶ Date 3/25/10 Check if self-employed ▶ [X] Preparer's identifying number (See instructions) P00558955

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ MCPHILLIPS, ROBERTS & DEANS, PLC 150 BOUSH STREET, SUITE 1100 NORFOLK, VA 23510

EIN ▶ 54-1921942

Phone no ▶ 757 640-7190

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ [X] Yes [ ] No

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

DESCRIPTION	AMOUNT
DIVIDEND INCOME	1,784.
INTEREST INCOME	5,425.
TOTAL	7,209.

ATTACHMENT 2

FORM 990EZ, PART I - OTHER REVENUE

MISCELLANEOUS	483.
TOTALS	483.

ATTACHMENT 3

FORM 990EZ, PART I - OTHER EXPENSES

SUPPLIES	4,375.
TRAVEL	22.
DEPRECIATION	361.
BANK FEES	119.
DUES/SUBSCRIPTIONS	39.
MISCELLANEOUS	925.
DUES TO AFFILIATE	13,578.
TELEPHONE	1,785.
EQUIPMENT RENT AND MAINTENANCE	2,490.
CONTRIBUTIONS	18,612.
CONTRACT SERVICES	300.
INTEREST AND PENALTIES	5,274.
FOIA	270.
POLITICAL CONTRIBUTION	750.
WEBSITE	59.
RECRUITING	592.
TOTAL	49,551.

ATTACHMENT 4

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH	334,558.	466,751.
INVESTMENTS - SECURITIES	35,723.	37,507.
TOTALS	370,281.	504,258.

ATTACHMENT 5

FORM 990EZ, PART II - OTHER ASSETS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
DUE FROM AFFILIATE	150,000.	
DUE FROM MEMBER		2,650.
TOTALS	150,000.	2,650.

ATTACHMENT 6

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE PURPOSE OF THE VIRGINIA BEACH POLICEMEN'S BENEVOLENT ASSOCIATION IS TO ORGANIZE, ON A LOCAL BASIS, EMPLOYEES ENGAGED IN LAW ENFORCEMENT IN THE VIRGINIA BEACH POLICE DEPARTMENT AND PROVIDE MUTUAL PROTECTION AND ADVANCEMENT OF THE INTERESTS AND GENERAL WELFARE OF ITS MEMBERS.

FORM 990EZ, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

ATTACHMENT 7

PROGRAM SERVICE ACCOMPLISHMENT 1

THE VIRGINIA BEACH POLICEMEN'S BENEVOLENT ASSOCIATION WORKED TO CARRY OUT THE FOLLOWING OBJECTIVES;

-TO SECURE JUST COMPENSATION FOR THEIR SERVICES AND EQUITABLE SETTLEMENT OF THEIR GRIEVANCES;

-TO PROMOTE THE ESTABLISHMENT OF JUST AND REASONABLE WORKING CONDITIONS;

-TO PROVIDE LEGAL REPRESENTATION FOR ACTIONS THAT OCCURRED WHILE ACTING UNDER THE COLOR OF LAW;

-TO INCREASE THE MEMBERS' SKILL AND EFFICIENCY;

-TO PROMOTE HARMONY BETWEEN ITS MEMBERS AND THEIR EMPLOYERS;

-TO FOSTER IMPROVED HEALTH, RETIREMENT, DISABILITY, INJURY AND DEATH BENEFIT PROGRAMS;

-TO ENCOURAGE IMPROVED METHODS OF LAW ENFORCEMENT, LABOR RELATIONS AND LABOR/MANAGEMENT COOPERATION, AND;

-TO CULTIVATE FRIENDSHIP AND FELLOWSHIP AMONG ITS MEMBERS.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

ATTACHMENT 8

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION
STEPHEN L. MILLER 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA 23462	PRESIDENT 4.00
THOMAS J. CORCORAN 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA 23462	TREASURER 8.00
LUCIAN COLLEY 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA 23462	SECRETARY 8.00
SAMUEL E. JERROME 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA 23462	VICE PRESIDENT 1.00
BRIAN R. LUCIANO 315 EDWIN DR SUITE 101 VIRGINIA BEACH, VA 23462	2ND VICE PRESIDENT 1.00
GRAND TOTALS	