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

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

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

C Name of organization ALBUQUERQUE POLICE OFFICERS ASSOCIATION	D Employer identification number 85-0407996
Number and street (or P O box, if mail is not delivered to street address) PO BOX 25843	E Telephone number (505) 768-2181
City or town, state or country, and ZIP + 4 ALBUQUERQUE, NM 87125	F Group Exemption Number ►

G Accounting method Cash Accrual
Other (specify) ►

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 405,704

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	3 402,500
4 Investment income	4 3,204
5a Gross amount from sale of assets other than inventory	5a
b Less cost or other basis and sales expenses	5b 0
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ►	
a Gross revenue (not including \$ of contributions reported on line 1)	6a 0
b Less direct expenses other than fundraising expenses	6b 0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 0
7a Gross sales of inventory, less returns and allowances	7a
b Less cost of goods sold	7b 0
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
8 Other revenue (describe ►)	8
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 405,704
10 Grants and similar amounts paid (attach schedule) ►	10 8,770
11 Benefits paid to or for members	11 17,494
12 Salaries, other compensation, and employee benefits	12 93,436
13 Professional fees and other payments to independent contractors	13 107,582
14 Occupancy, rent, utilities, and maintenance	14 4,266
15 Printing, publications, postage, and shipping	15 3,079
16 Other expenses (describe ►)	16 211,531
17 Total expenses. Add lines 10 through 16	17 446,158
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -40,454
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)	19 270,733
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	21 230,279

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	269,282	22 224,792
23 Land and buildings		23
24 Other assets (describe ►)	11,540	24 10,502
25 Total assets	280,822	25 235,294
26 Total liabilities (describe ►)	10,089	26 5,015
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	270,733	27 230,279

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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		34	No
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	No
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	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ►	37a		
b	Did the organization file Form 1120-POL for this year?		37b	No
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	No
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	0	
b	Gross receipts, included on line 9, for public use of club facilities	39b	0	
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	
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	No	
41	List the states with which a copy of this return is filed ►			
42a	The organization's books are in care of ► <u>J NICK LEITCH COMPANY</u> Telephone no ► <u>(505) 884-8744</u> 1109 RHODE ISLAND NE Located at ► <u>ALBUQUERQUE, NM</u> ZIP + 4 ► <u>87110</u>			
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 ►		42b	No
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	No
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," <i>Form 990 must be completed instead of Form 990-EZ.</i>		44	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," <i>Form 990 must be completed instead of Form 990-EZ.</i>		45	No

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.

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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46			
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47			
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/> Yes	<input type="checkbox"/> No
48			
49a	Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
49a			
49b	If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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
NONE			
50(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
NONE		

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

Please 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	2010-10-08 Date	
	MATT FISHER Treasurer Type or print name and title		

Paid Preparer's Use Only	Preparer's signature J NICK LEITCH CPA	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 J Nick Leitch and Company 1109 Rhode Island Street NE Albuquerque, NM 87110			EIN <input type="checkbox"/>
				Phone no <input type="checkbox"/> (505) 884-8744

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

Additional Data

Software ID:
Software Version:
EIN: 85-0407996
Name: ALBUQUERQUE POLICE OFFICERS ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
DANIEL J CHAMPINE 400 ROMA NW ALBUQUERQUE, NM 87102	Former VP 40 00	10,913		
RONALD OLIVAS 400 ROMA NW ALBUQUERQUE, NM 87102	Former Pres 9 00	11,713		
THOMAS NOVICKI 400 ROMA NW ALBUQUERQUE, NM 87102	Secretary 2 00	2,675		
MATT FISHER 400 ROMA NW ALBUQUERQUE, NM 87102	Treasurer 10 00	2,555		
FELIPE GARCIA JR 400 ROMA NW ALBUQUERQUE, NM 87102	Vice President 0	0		
FILBERTO SIGALA 400 ROMA NW ALBUQUERQUE, NM 87102	President 40 00	22,950		

TY 2009 Grants and Similar Amounts Paid Schedule

Name: ALBUQUERQUE POLICE OFFICERS ASSOCIATION**EIN:** 85-0407996**Software ID:** 09000047**Software Version:** 2009v1.3

Item No.	1
Class of Activity	
Donee's Name	
Donee's Address	
Amount (FMV)	8,770
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

TY 2009 Other Assets Schedule

Name: ALBUQUERQUE POLICE OFFICERS ASSOCIATION**EIN:** 85-0407996**Software ID:** 09000047**Software Version:** 2009v1.3

Description	Beginning of Year Amount	End of Year Amount
FURNITURE AND FIXTURES	17,019	13,750
EQUIPMENT	58,261	65,010
ACCUMULATED DEPRECIATION	63,740	68,258

TY 2009 Other Expenses Schedule

Name: ALBUQUERQUE POLICE OFFICERS ASSOCIATION

EIN: 85-0407996

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
UNIFORMS	4,467
Travel	30,847
TRAINING	49,173
TELEPHONE	5,448
TAX & LICENSE	10
PROMOTION EXAMS	11,182
PER DIEM	6,480
PENALTIES	520
PARKING	429
Office Expenses	16,853
MEETINGS & CONVENTIONS	16,696
MEALS & ENTERTAINMENT	15,335
Depreciation	4,520
BANK SERVICE CHARGES	397
BALLOT WATCH	5,600
BADGES	210
AWARDS & TROPHIES	31,895
Advertising and Promotion	3,823

TY 2009 Other Liabilities Schedule

Name: ALBUQUERQUE POLICE OFFICERS ASSOCIATION

EIN: 85-0407996

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year Amount	End of Year Amount
Accounts Payable and Accrued Expenses	10,089	5,015