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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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than $200,000 and total assets less than $500,000 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

2010

Open to Public Inspection

A For the 2010 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
TOWN OF MT PLEASANT POLICEMEN'S BENEVOLENT ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
PO BOX 223

City or town, state or country, and ZIP + 4
HAWTHORNE NY 10532

D Employer identification number
13-2936534

E Telephone number
914-769-1943

F Group Exemption Number ▶

G Accounting Method [ ] Cash [X] 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: ▶ N/A

J Tax-exempt status (check only one) — [ ] 501(c)(3) [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 $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 116,282

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	23,625
	2	Program service revenue including government fees and contracts			2	45,455
	3	Membership dues and assessments	See Statement		3	34,920
	4	Investment income			4	8,282
	5a	Gross amount from sale of assets other than inventory	5a	4,000		
	b	Less cost or other basis and sales expenses	5b	690		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	See Stmt		5c	3,310
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a			
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b			
	c	Less direct expenses from gaming and fundraising events	6c			
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	
	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 in Schedule O)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9	115,592
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	91,270
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	12,658
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe in Schedule O)			16	37,697
	17	**Total expenses.** Add lines 10 through 16 ▶			17	141,625
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-26,033
	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	315,903
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	19,585
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶			21	309,455

For Paperwork Reduction Act Notice, see the separate Instructions.

DAA

13

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	308,778	22	302,286
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	7,125	24	7,169
25 **Total assets**	315,903	25	309,455
26 **Total liabilities** (describe in Schedule O)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	315,903	27	309,455

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III [X]

What is the organization's primary exempt purpose?
See Schedule O

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

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

28 DONATE TO LOCAL SERVICE ORGANIZATIONS

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 28a

29 PAYMENTS FOR 44 MEMBERS LEGAL, LIFE INSURANCE, OPTICAL, DENTAL & RETIREMENT EXPENSES

(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 (describe in Schedule O)
(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.)
Check if the organization used Schedule O to respond to any question in this Part IV [ ]

(a) Name and address	(a) 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
SEAN FORDE	PRESIDENT 0.00	0	0	0
NICHOLAS RAMUNDO	VICE-PRES 0.00	0	0	0
MICHAEL PIERCE	TREASURER 0.00	0	0	0
RONALD GAGNON	SECRETARY 0.00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)
Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization 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 (see instructions)?	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
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		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 tax year 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			
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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its 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		X

41 List the states with which a copy of this return is filed ▶ NY

42a The organization's books are in care of ▶ MICHAEL PIERCE Telephone no ▶ 914-769-1943

Located at ▶ P O BOX 223 HAWTHORNE NY ZIP + 4 ▶ 10532

			Yes	No
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		X
	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		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

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		

			Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a		X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
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		
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 ▶

52 Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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 — Date 05/06/11

▶ SEAN FORDE PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KENNETH L SCHMELKIN	KENNETH L SCHMELKIN	05/03/11		P00109492

Firm's name ▶ SCHMELKIN & SCHMELKIN — Firm's EIN ▶ 13-1730020

Firm's address ▶ 54 WEST BROAD ST MOUNT VERNON, NY 10552-2119 — Phone no 914-664-8610

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization: TOWN OF MT PLEASANT POLICEMEN'S BENEVOLENT ASSOCIATION

Employer identification number: 13-2936534

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

Description		Amount
Expenses		
Office	$	5,054
Conferences/Meetings	$	3,062
Insurance	$	1,087
DONATIONS	$	1,889
OTHER FUND RAISING EXP	$	2,157
PRESIDENT'S EXPENSES	$	100
CHRISTMAS / RETIREMENT	$	4,399
OTHER PROGRAM EXP	$	16,789
P O BOX RENTAL	$	140
NYS REGISTRATION FEE	$	25
MEMBERSHIP DUES	$	1,995
RECOGNITION AWARDS	$	1,000
Total	$	37,697

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

Description		Amount
SEE ATTACHED SCHEDULE OF MARKETABLE SECURITIES	$	19,585

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

Description		Beg. of Year		End of Year
Accounts Receivable	$	7,125	$	7,169
Total	$	7,125	$	7,169

Name of the organization: TOWN OF MT PLEASANT POLICEMEN'S

Employer identification number: 13-2936534

Total $	7,125 $	5,169

Form 990-EZ, Part III - Primary Exempt Purpose

ORGANIZATION WAS FORMED TO PROMOTE THE WELFARE OF IT'S MEMBERS BY PROVIDING BENEFITS RELATED TO THEIR EMPLOYMENT.

Federal Statements

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

Description	Amount
MEMBERSHIP DUES	$ 34,920
Total	$ 34,920

Federal Statements

Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Securities

Description							
How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
4000 STRIPS-TINT-US TREASURY							
Purchase		8/27/90	8/16/10	$ 4,000	$ 690	$	$ 3,310
Total				$ 4,000	$ 690	$ 0	$ 3,310

Town of Mt Pleasant
Policemen's Benevolent Association
Marketable Securities
December 31, 2010

	OPENING BALANCE									BALANCE		
	January 1, 2010		PURCHASES			SALES				December 31, 2010		
DESCRIPTION	NO OF SHARE	COST	NO OF SHARE	COST	NO OF SHARE	PROCEEDS	COST	GAIN (LOSS)	NO OF SHARE	COST	MARKET PRICE/ SHARE	MARKET VALUE
Abbott Laboratories	339 3201	17116 65	11 7818	591 00					351 1019	17707 65	48 5227	17036 41
Alcatel Lucent	550 0000	14484 44	0 0000						550 0000	14484 44	2 9600	1628 00
Altria Group Inc	599 5199	21405 62	39 5576	873 13					639 0775	22278 75	24 5400	15682 96
A T & T	387 0323	22347 88		665 96					411 6903	23013 84	28 7200	11823 74
Avon Products	655 9984	13326 24	20 2416	583 93					676 2400	13910 17	29 3600	19854.41
Baker Hughes Inc	308 4449	8477.13	3.3018	186 47					311 7467	8663 60	47 9100	14935 78
Comcast	331 0000	0 00	0 0000	125 12					331 0000	0 00	21 9700	7272 07
Eastman Chemical Co	576 2490	27706 16	16 2450	1025 12					592 4940	28731 28	74 2963	44020 11
Eastman Kodak co	730 7153	25095 58	0 0000	0 00					730 7153	25095 58	5 3600	3916 63
Government Securities		689 86				4000 00	689 86	3310 14		0 00		0 00
Intel Corp	841 6124	18382 90	25 8012	536 24					867 4135	18919 14	21 4800	18632 04
Kraft Foods Inc	392 6330	1494 11	14 9590	461 99					407 5920	1956 10	31 3400	12773 93
Exxon Mobil Corporation	739 9550	21369 57	20 1627	1300 87					760 1178	22670 44	72 1800	54865 30
Philip Morris International	559 2208	1709 61	25 8578	1354 46					585 0786	3064 07	56 6300	33133 00
Pitney Bowes Corp	320 2701	12679 21	31 8012	493 83					352 0713	13173 04	23 7900	8375 78
TOTAL		206284 96		8198 12		4000 00	689 86	3310.14		213668 10		263950 18
	* Spin off from Altria Group Inc								Unrealized gain on securities			50282 08
									Less amount at 12/31/09			30697 34
									Adjusting entry needed			19584 74