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Short Form Return of Organization Exempt From Income Tax

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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: **USMC/Combat Helicopter Association**
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
16001 Prestwick Ct
 City or town state or country ZIP + 4
Montclair VA 22025-1732

D Employer identification number: **33-0660950**

E Telephone number: **703 878-7523**

F Group Exemption Number ▶ **NA**

G Accounting Method Cash Accrual Other (specify) ▶ _____

I Website: ▶ **www.popasmoke.com**

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (19) ◀ (insert no) 4947(a)(1) or 527

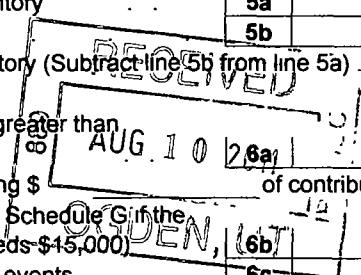
H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$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 ▶ \$ **138,150**

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

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	9,523
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	128,199
	4 Investment income	4	428
	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	0
	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	0	
Expenses	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	0
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	138,150
	10 Grants and similar amounts paid (list in Schedule O)	10	26,900
	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	18,650	
14 Occupancy, rent, utilities, and maintenance	14		
15 Printing, publications, postage, and shipping	15	24,242	
16 Other expenses (describe in Schedule O)	16	46,922	
17 Total expenses. Add lines 10 through 16	17	116,714	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	21,436
	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	232,635
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	1
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21	254,072



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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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	231,391	253,289
23 Land and buildings		
24 Other assets (describe in Schedule O)	1,244	783
25 Total assets	232,635	254,072
26 Total liabilities (describe in Schedule O)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	232,635	254,072

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

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

What is the organization's primary exempt purpose? See Supplemental Statement 1

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

28		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a)	32	0

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	(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
Elliot S Katz 16001 Prestwick Ct Montclair VA 22025	Title Pres/CFO Hr/WK 20 00	0		
Larry Zok 520 Gentlewood Squares Purceville VA 20132	Title Vice Pres Hr/WK 2.00	0		
John D Barber 72 Lorraine Street Weymouth MA 02189	Title Bd Memb Hr/WK 20 00	0		
John Van Nortwick 608 Wild Willow Drive El Paso TX 79922	Title Bd Mem Hr/WK 2 00	0		
Robert Whaley 7275 Beryl Lane Missoula MT 59804	Title Bd Mem Hr/WK .00	0		
Charles P. Maddocks P O. Box 104 Blue Ridge GA 30513	Title Bd Mem Hr/WK 00	0		
Joe D'Arcangelo 126 Indian Rocks Road South Belleair Bluff FL 33770	Title BD Mem Hr/WK 00	0		
W W Houston 17601 Preston Road #237 Dallas TX 75252	Title Bd Mem Hr/WK .00	0		
John C Roots 617 Utterback Store Road Great Falls VA 22066	Title Bd Mem Hr/WK 2 00	0		
Arthur Colbert 680 Via Zapata Riverside CA 92507	Title Bd Mem Hr/WK 40 00	0		
	Title Hr/WK .00	0		
	Title Hr/WK 00	0		
	Title Hr/WK 00	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.		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach 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).		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.		
35a	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?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		X
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	a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	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 tax year covered by this return?		X
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39a	39a		
39b	39b		
40a	a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
40b	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		X
40c	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 ▶		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
40e	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. ▶ CA		
42a	a 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	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: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42c	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: ▶	X	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		
44a	a 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
44b	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
44c	c Did the organization receive any payments for indoor tanning services during the year? 44c		X
44d	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)?		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		
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		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		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization a section 527 organization?		X

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 Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			

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 Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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: *[Handwritten Signature]* Date: 8/5/11
 Type or print name and title: *Elliot S. Katz President*

Paid Preparer's Use Only
 Print/Type preparer's name: Gary R Ibanez
 Preparer's signature: *[Handwritten Signature]* Date: 8/5/2011
 Check if self-employed: PTIN: 54-1977560
 Firm's name: Gary R Ibanez, CPA LLC Firm's EIN: 54-1977560
 Firm's address: 2217 Princess Anne St, Suite 323, Fredericksburg, VA 22401 Phone no: (540) 656-2490

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

Employer identification number

USMC/Combat Helicopter Association

33-0660950

Form 990-EZ, Part I, Line 10, Grants Paid Activity: Wounded Warrior, Grantee: Wounded

Warrior, Cash Grant: 500, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: Marine Corps Scholarship, Grantee: Marine

Corps Scholarship, Cash Grant: 25,000, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: Flying Leatherneck Museum, Grantee

Flying Leatherneck Museum, Cash Grant: 1,000, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid Activity: Demper Fi Wings for Wounded Warriors,

Grantee: Demper Fi Wings for Wounded Marines, Cash Grant: 400, Relationship:

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 461

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 36,185

Form 990-EZ, Part I, Line 16, Other Expenses: Pay PAL fees: 537

Form 990-EZ, Part I, Line 16, Other Expenses: License: 20

Form 990-EZ, Part I, Line 16, Other Expenses: Web site: 2,134

Form 990-EZ, Part I, Line 16, Other Expenses: Banking fee: 81

Form 990-EZ, Part I, Line 16, Other Expenses: Business Insurance: 3,412

Form 990-EZ, Part I, Line 16, Other Expenses: Misc: 1,578

Form 990-EZ, Part I, Line 16, Other Expenses: Tax: 10

Form 990-EZ, Part I, Line 16, Other Expenses: Travel: 2,504

Form 990-EZ, Part I, Line 20, Net Assets Rounding differences for subtotaling, income

expenses and assets: 1

Form 990-EZ, Part II, Line 24, Other Assets: : Beginning of year: 1,244, End of year: 783

Form 990-EZ Part I Section Expenses Line 10 These funds help wounded warriors from the ongoing

current global conflicts. The funds are used for scholarships for children of Marines. The

funds are used to support Leatherneck Museums.

Form 990-EZ Part I Section Expenses Line 16 These funds are used to support ongoing operations

for the year and the convention every two years.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2010)

(HTA)

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 2010 the organization held a reunion.

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization USMC/Combat Helicopter Association	Employer identification number 33-0660950
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions 16001 Prestwick Ct	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions Montclair VA 22025-1732	

Enter the Return code for the return that this application is for (file a separate application for each return) 03

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Elliot S. Katz
- Telephone No ▶ 703 878-7523 FAX No ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) NA If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15/2011 to file the exempt organization return for the organization named above. The extension is for the organization's return for calendar year 2010 or tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **▶**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print <small>File by the extended due date for filing your return See instructions</small>	Name of exempt organization	Employer identification number
	Number, street, and room or suite no. If a P O box, see instructions	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of Telephone No. FAX No.

• If the organization does not have an office or place of business in the United States, check this box **▶**

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box **▶**. If it is for part of the group, check this box **▶** and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until _____
- 5 For calendar year _____, or other tax year beginning _____, and ending _____
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension _____

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Title Date