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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

Int'l Association of Firefighters  
L2450 Hampton

Number and street (or P O box, if mail is not delivered to street address)

P.O. Box 3149

## D Employer identification number

51-0190343

E Telephone number  
757-871-9712

City or town, state or country, and ZIP + 4

Hampton VA 23663

F Group Exemption  
Number ► 0160G Accounting Method  Cash  Accrual Other (specify) ► \_\_\_\_\_

I Website: ► N/A

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 5 ) (insert no)  4947(a)(1) or  527H 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

► \$ 41,602

## 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

E1-238	RECEIVED MAY 2011 OGDEN, UT	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 5a Gross amount from sale of assets other than inventory 5b Less: cost or other basis and sales expenses 5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	See Statement 5a 5b	1 1,878
				2 3 37,063 4 1,907
Revenue	6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) c Less. direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6a 6b 6c 6d	6a 6b 754 6c 10 6d 744	6a 6b 754 6c 10 6d 744
	7a Gross sales of inventory, less returns and allowances b Less. cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7a 7b	7a 7b	7a 7b
	8 Other revenue (describe in Schedule O)			8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9 41,592
SCANNED JUN 22 2011	10 Grants and similar amounts paid (list in Schedule O)	10	10 24,372	10
Expenses	11 Benefits paid to or for members	11	11	11
	12 Salaries, other compensation, and employee benefits	12	12	12
	13 Professional fees and other payments to independent contractors	13	13 4,527	13
	14 Occupancy, rent, utilities, and maintenance	14	14 409	14
	15 Printing, publications, postage, and shipping	15	15	15
	16 Other expenses (describe in Schedule O)	16	16 4,135	16
Net Assets	17 Total expenses. Add lines 10 through 16	17	17 33,443	17
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18 8,149	18
	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	19 70,636	19
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	20 3,484	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	21 82,269	21

**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	<b>68,202</b>	22	<b>81,246</b>
23 Land and buildings	<b>0</b>	23	
24 Other assets (describe in Schedule O)	<b>2,434</b>	24	<b>1,023</b>
25 Total assets	<b>70,636</b>	25	<b>82,269</b>
26 Total liabilities (describe in Schedule O)	<b>0</b>	26	<b>0</b>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<b>70,636</b>	27	<b>82,269</b>

**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 

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.

28 Member education and safety on the work site.

(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 (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
Christopher Kenney P.O. Box 3149	Hampton VA 23663	Old President 10.00	0	0
Herman Kappes P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Paul Nichols P.O. Box 3149	Hampton VA 23663	New President 10.00	0	0
Daniel Arsenault P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Joe Brown P.O. Box 3149	Hampton VA 23663	Co-Vice Pres 10.00	0	0
Charles C. Reavis P.O. Box 3149	Hampton VA 23663	Treasurer 10.00	0	0
Chris Banton P.O. Box 3149	Hampton VA 23663	Secretary 10.00	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 

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

	Yes	No
33		X
34		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)

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?

b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?

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

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?

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?

b If "Yes," complete Schedule L, Part II and enter the total amount involved

39 Section 501(c)(7) organizations. Enter.

a Initiation fees and capital contributions included on line 9

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 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

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 ► None42a The organization's books are in care of ► Paul NicholsTelephone no. ► 757-871-9712

7294 Merrimac Trail

Located at ► Williamsburg

VA

ZIP + 4

► 23185

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.

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 ► \_\_\_\_\_

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
42b		X
42c		X

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

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

c Did the organization receive any payments for indoor tanning services during the year?

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

	Yes	No
44a		X
44b		X
44c		X
44d		

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45		X
45a		X
46		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)

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

**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

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

	Yes	No
47		
48		
49a		
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

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 ►

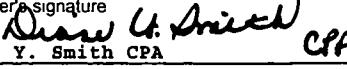
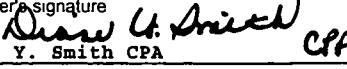
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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

<b>Sign Here</b>			05-16-11
	Signature of officer	Date	Preparer's signature
	<b>Paul Nichols</b>	President	
Type or print name and title			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Diane Y. Smith CPA		Check <input type="checkbox"/> if self-employed
	Firm's name ► <b>Diane Y. Smith CPA, PC</b>	05/11/11 P00175492	
Firm's address ► <b>11832 Rock Landing Dr Ste 301 Newport News, VA 23606-4278</b>	Firm's EIN ► <b>20-3760975</b>		
	Phone no <b>757-223-9602</b>		

May the IRS discuss this return with the preparer shown above? See instructions ►  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	<b>Int'l Association of Firefighters</b> <b>L2450 Hampton</b>	Employer identification number <b>51-0190343</b>
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**Form 990-EZ, Part I, Line 10 - Grants/Similar Amts Paid to Organizations**

Name and Address	Class of Activity	Date of Gift
	Desc. of Property	
<b>Intl Association of Firefighters</b> <b>1750 New York Avenue, NW Suite 300</b>	<b>Cash Contrib.</b>	<b>Noncash Contrib.</b>
	<b>Book Value</b>	<b>BV Expl.</b>
<b>Washington, DC 20006</b>	<b>Payment of Dues</b>	
	\$ 15,888	\$ 0
	\$ 0	
<b>VA Professional Firefighters</b> <b>18 North 8th Street</b>	<b>Payment of Dues</b>	
	\$ 5,484	\$ 0
	\$ 0	

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

Description	Amount
<b>Expenses</b>	
	\$ 2,042
	\$ 155
	\$ 1,938
<b>Total \$</b>	<b>4,135</b>

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

Description	Amount
<b>Unrealized Gain on Investments</b>	<b>\$ 3,484</b>

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

Page 2

Name of the organization

Int'l Association of Firefighters

Employer identification number

51-0190343

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

Description	Beg. of Year	End of Year
Member Loan Receivable	\$ 1,000	\$ 0
Equipment	\$ 2,045	\$ 2,044
Less Accumulated Depreciation	\$ 611	\$ 1,021
<b>Total</b>	<b>\$ 2,434</b>	<b>\$ 1,023</b>

## Form 990-EZ, Part III - Primary Exempt Purpose

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

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

OMB No 1545-0172

**2010**Attachment  
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 instructions)	1	<b>500,000</b>
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	<b>2,000,000</b>
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 2009 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 2011 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 instructions)**

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	<b>409</b>

**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 2010	17	<b>0</b>
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 2010 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 2010 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	<b>409</b>
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.**

DAA

**There are no amounts for Page 2**Form **4562** (2010)