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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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 , and ending 12-31-2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INTERNATIONAL ASSOCIATION OF FIREFIGHTER
LOCAL 404 WALLA WALLA

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
5 W ALDER NO 203

City or town, state or country, and ZIP + 4
WALLA WALLA, WA 99362

D Employer identification number
91-6053938

E Telephone number
(509) 240-2760

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)

I Website: ▶ WWW WWPFLOCAL404 ORG

J Tax-Exempt status (check only one) — ☐ 501(c)(3) ☑ 501(c)(5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ▶ $ 66,844

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 . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	3,660
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	60,478
	4	Investment income	4	1,705
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	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	1,001
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	66,844
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	22,053
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	4,600
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	1,855
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	30,605
	17	**Total expenses.** Add lines 10 through 16	17	59,113
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,731
	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	83,729
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21	91,460

Part II Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	11,947	22	18,365
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	71,782	24	73,095
25 **Total assets**	83,729	25	91,460
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)	83,729	27	91,460

Part III Statement of Program Service Accomplishments

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?
REPRESENT LOCAL FIREFIGHTERS IN CONTRACT NEGOTIATIONS WITH THE CITY OF WALLA WALLA AND SUPPORT LOCAL FIREFIGHTERS IN THEIR DAILY WORK ENVIRONMENT/ACTIVITIES

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 REPRESENT LOCAL FIREFIGHTERS IN CONTRACT NEGOTIATIONS WITH THE CITY OF WALLA WALLA AND SUPPORT LOCAL FIREFIGHTERS IN THEIR DAILY WORK ENVIRONMENT/ACTIVITIES (Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐	28a	23,699
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	23,699

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
See Additional Data Table				

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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
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)	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, 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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b	If 'Yes' to line 35a, has the organization filed a **Form 990-T** for the year? If 'No,' provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III	35c		No
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 2,108			
b	Did the organization file **Form 1120-POL** for this year?	37b		
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		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			
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		No

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

42a The organization's books are in care of ▶ BRYAN MCINTIRE Telephone no ▶ (509) 240-2760

Located at ▶ 5 WEST ALDER 203 WALLA WALLA, WA ZIP + 4 ▶ 99362

			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		No
	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 ?	42c		No
	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
44a	Did the organization maintain any donor advised funds? *If "Yes", Form 990 must be completed instead of Form 990-EZ.*	44a		No
b	Did the organization operate one or more hospital facilities during the year? *If 'Yes,' Form 990 must be completed instead of Form990-EZ*	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
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		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b	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 Form990-EZ (see instructions)	45b		

		Yes	No
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**		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 47-49b and 52.

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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	**47**		
48 Is the organization a school 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

****** 2012-06-29

Signature of officer Date

BRYAN MCINTIRE TREASURER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's taxpayer identification number (See instructions)
MICHAEL A DANDREA CPA	2012-06-21	☐	P00078856

Firm's name (or yours if self-employed), address, and ZIP + 4: CLIFTONLARSONALLEN LLP, 101 WEST POPLAR PO BOX 998, WALLA WALLA, WA 993620998

EIN ▶ 41-0746749

Phone no ▶ (509) 525-1410

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☑ **Yes** ☐ **No**

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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
INTERNATIONAL ASSOCIATION OF FIREFIGHTER
LOCAL 404 WALLA WALLA

Employer identification number
91-6053938

Identifier	Return Reference	Explanation
OTHER INVESTMENT INCOME	FORM 990-EZ, PART I, LINE 4	TAX EXEMPT INTEREST INCOME 131 TAXABLE INTEREST INCOME 16 CAPITAL GAIN DIVIDEND DISTRIBUTION 248 DIVIDEND INCOME 1,310 TOTAL INCLUDED ON FORM 990-EZ, LINE 4 1,705
OTHER REVENUE	FORM 990-EZ, PART I, LINE 8	DESCRIPTION EXPENSE REIMBURSEMENTS AMOUNT 553 DESCRIPTION FEDERAL INCOME TAX REFUND AMOUNT 448 TOTAL TO FORM 990-EZ, LINE 8 1,001
PAYMENTS TO AFFILIATES	FORM 990-EZ, PART I, LINE 10	AFFILIATE NAME INTERNATIONAL ASSOCIATION OF FIREFIGHTERS AFFILIATE ADDRESS 1750 NEW YORK AVENUE N W WASHINGTON, DC 20006 PURPOSE OF PAYMENT DUES TO INTERNATIONAL ORGANIZATION AMOUNT OF PAYMENT 6,216
PAYMENTS TO AFFILIATES	FORM 990-EZ, PART I, LINE 10	AFFILIATE NAME WASHINGTON STATE COUNCIL OF FIREFIGHTERS AFFILIATE ADDRESS 1069 ADAMS STREET SOUTHWEST OLYMPIA, WA 98501 PURPOSE OF PAYMENT DUES TO STATE COUNCIL AMOUNT OF PAYMENT 8,189 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 14,405
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION FIREFIGHTER ASSISTANCE GRANTEE NAME WALLA WALLA FIREFIGHTERS BENEVOLENT ASSOCIATION GRANTEE ADDRESS 5 WEST ALDER #203 WALLA WALLA, WA 99362 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH DATE OF GIFT VARIOUS AMOUNT GIVEN 5,540
GRANTS AND SIMILAR AMOUNTS PAID	FORM 990-EZ, PART I, LINE 10	ACTIVITY CLASSIFICATION POLITICAL ACTION COUNCIL GRANTEE NAME POLITICAL ACTION COUNCIL (FIREPAC) GRANTEE ADDRESS 5 WEST ALDER #203 WALLA WALLA, WA 99362 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH DATE OF GIFT VARIOUS AMOUNT GIVEN 2,108 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 7,648
OCCUPANCY, RENT, UTILITIES AND MAINTENENCE	FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 371 DESCRIPTION OTHER EXPENSES AMOUNT 1,484 TOTAL TO FORM 990-EZ, LINE 14 1,855
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	DESCRIPTION CONFERENCES, CONVENTIONS, AND MEETINGS AMOUNT 643 DESCRIPTION BANK CHARGES AMOUNT 71 DESCRIPTION FIREHOUSE SUBSCRIPTIONS EXPENSE AMOUNT 718 DESCRIPTION FIREHOUSE TELEVISION/INTERNET EXPENSE AMOUNT 2,409 DESCRIPTION FIREHOUSE SUPPLIES EXPENSE AMOUNT 7,710 DESCRIPTION FIRETRUCK EXPENSE AMOUNT 1,505 DESCRIPTION HELMET EXPENSE AMOUNT 329 DESCRIPTION GOOD AND WELFARE AMOUNT 3,115 DESCRIPTION HONOR GUARD AMOUNT 5,048 DESCRIPTION NEGOTIATION EXPENSE AMOUNT 1,667 DESCRIPTION PUBLIC RELATIONS EXPENSE AMOUNT 2,678 DESCRIPTION SHIFT CALENDARS AMOUNT 554 DESCRIPTION WEBPAGE EXPENSE AMOUNT 509 DESCRIPTION OFFICE EXPENSE AMOUNT 745 DESCRIPTION ACCOUNTING EXPENSE AMOUNT 2,050 DESCRIPTION MISCELLANEOUS EXPENSE AMOUNT 160 DESCRIPTION PRIMERICA FEDERAL TAX WITHHOLDING AMOUNT 6 DESCRIPTION MEMBERSHIP FEES AMOUNT 450 DESCRIPTION PAYROLL TAX EXPENSE AMOUNT 238 TOTAL TO FORM 990-EZ, LINE 16 30,605
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	DESCRIPTION PRIMERICA MUTUAL FUNDS BEG OF YEAR AMOUNT 70,978 END OF YEAR AMOUNT 72,662 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 804 END OF YEAR AMOUNT 433

Additional Data

Software ID:

Software Version:

EIN: 91-6053938

Name: INTERNATIONAL ASSOCIATION OF FIREFIGHTER LOCAL 404 WALLA WALLA

Form 990-EZ, Special Condition Description:

Special Condition Description

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
TODD STUBBLEFIELD 5 WEST ALDER 203 WALLA WALLA,WA 99362	PRESIDENT 3 00	0	0	0
CHRIS WORDEN 5 WEST ALDER 203 WALLA WALLA,WA 99362	VICE-PRESIDENT 3 00	0	0	0
BRYAN MCINTIRE 5 WEST ALDER 203 WALLA WALLA,WA 99362	TREASURER 3 00	0	0	0
ERIC WOOD 5 WEST ALDER 203 WALLA WALLA,WA 99362	SECRETARY 3 00	0	0	0
JIM STOVALL 5 WEST ALDER 203 WALLA WALLA,WA 99362	DIRECTOR 3 00	0	0	0
ANTHONY SPADA 5 WEST ALDER 203 WALLA WALLA,WA 99362	DIRECTOR 3 00	0	0	0
LUKE LOHNEY 5 WEST ALDER 203 WALLA WALLA,WA 99362	DIRECTOR 3 00	0	0	0
JOHN KNOWLES 5 WEST ALDER 203 WALLA WALLA,WA 99362	DIRECTOR 3 00	0	0	0
JO TOBEL 5 WEST ALDER 203 WALLA WALLA,WA 99362	DIRECTOR 3 00	0	0	0

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
INTERNATIONAL ASSOCIATION OF FIREFIGHTER LOCAL 404 WALLA WALLA	FORM 990-EZ PAGE 1	91-6053938

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**	500,000
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**	2,000,000
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 2010 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 2012 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**	371

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 2011	**17**	
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 ▶ ☐		

Section B—Assets Placed in Service During 2011 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 2011 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**	371
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**	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1						**29**		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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TY 2011 Transfers Personal Benefits Contracts Declaration

Name: INTERNATIONAL ASSOCIATION OF FIREFIGHTER
LOCAL 404 WALLA WALLA

EIN: 91-6053938

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.