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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. 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 **JUL 1, 2011** and ending **JUN 30, 2012****B** Check if applicable

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

**C** Name of organization**FEDERAL FIREFIGHTS LOCAL F-0263**

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

**P.O. BOX 1385**

Room/suite

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

**PEARL CITY, HI 96782****D** Employer identification number**99-0291381****E** Telephone number**808-677-7722****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)Website: ► **NONE****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.

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.

► \$ **135,949.****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	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	135,918.
4	Investment income	4	31.
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	
6	Gaming and fundraising events		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (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	
6c	Less direct expenses from gaming and fundraising events	6c	
6d	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	
7b	Less cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	135,949.
10	Grants and similar amounts paid (list in Schedule O)	10	
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	29,541.
14	Occupancy, rent, utilities, and maintenance	14	716.
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	69,526.
17	<b>Total expenses.</b> Add lines 10 through 16	17	99,783.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	36,166.
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	170,337.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	206,503.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2011)

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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

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	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	174,705.	22	204,589.
23 Land and buildings		23	
24 Other assets (describe in Schedule O) SEE SCHEDULE O	2,389.	24	1,914.
25 Total assets	177,094.	25	206,503.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	6,757.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	170,337.	27	206,503.

**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 BELOW COMMENTS

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

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

28 ORGANIZATION IS A LABOR UNION, WHOSE PURPOSE IS THE BETTERMENT OF WAGES, BENEFITS, AND WORKING CONDITIONS OF FEDERAL FIREFIGHTERS.			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	99,783.	
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	99,783.	

**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) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
REID S. SHIMABUKURO, 2007A KALIHI STREET, HONOLULU, HI 96819	PRESIDENT	10.00	0.	0.
SHELDON SUNADA	VICE PRESIDENT	10.00	0.	0.
1367 ALAHOKU PL., HONOLULU, HI 96817				
DAVID O. DANIELS	VICE PRESIDENT	10.00	0.	0.
324 HUALANI STREET, KAILUA, HI 96734				
DOUGLAS BARBIETO	SECRETARY	10.00	0.	0.
1028 MAUNAWILI ROAD, KAILUA, HI 96734				
ARTHUR M. REGO, 94-687 NOHEAIKI PL., WAIPAHU, HI 96797	TREASURER	10.00	0.	0.
JOHN HARVELL, 91-1040 LELEOI STREET, EWA BEACH, HI 96706	VICE PRESIDENT	10.00	0.	0.
REID OKIMOTO, 94-395 HOKUAHIAHI ST., MILILANI, HI 96789-1979	VICE PRESIDENT	10.00	0.	0.
TOMMY HIGGINS	TRUSTEE	0.00	0.	0.
PO BOX 7091, HILO, HI 96720-8939				
JASON MONTGOMERY, 44-126 KOHINANI WAY, KANEOHE, HI 96744	TRUSTEE	0.00	0.	0.
JASON SCANLAN, 45-411 KEAKAHIKI ST., KANEOHE, HI 96744	TRUSTEE	0.00	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V ☒ **X**

	Yes	No
<b>33</b> 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		<b>X</b>
<b>34</b> 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)		<b>X</b>
<b>35a</b> 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)?		<b>X</b>
<b>35b</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	N/A	
<b>35c</b> 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		<b>X</b>
<b>36</b> 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		<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions	0.	
<b>37b</b> Did the organization file Form 1120-POL for this year?		<b>X</b>
<b>38a</b> 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>X</b>
<b>38b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved	N/A	
<b>39a</b> Section 501(c)(7) organizations Enter initiation fees and capital contributions included on line 9	N/A	
<b>39b</b> Gross receipts, included on line 9, for public use of club facilities	N/A	
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>N/A</b> , section 4912 <b>N/A</b> , section 4955 <b>N/A</b>		
<b>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	N/A	
<b>40c</b> 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	N/A	
<b>40d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	N/A	
<b>40e</b> 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		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <b>NONE</b>		
<b>42a</b> The organization's books are in care of <b>ARTHUR REGO</b> Telephone no <b>(808) 677-7722</b> Located at <b>P.O. BOX 1385, PEARL CITY, HI</b> ZIP + 4 <b>96782</b>		
<b>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 <b>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		<b>X</b>
<b>42c</b> 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		<b>X</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b> <b>N/A</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>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		<b>X</b>
<b>44c</b> Did the organization receive any payments for indoor tanning services during the year?		<b>X</b>
<b>44d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>45b</b> 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)		<b>X</b>

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

	Yes	No
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 ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

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

REID S. SHIMABUKURO

PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
STANFORD C.T. LUM	<i>Stanford C.T. Lum</i>	09/26/12		P00108555
Firm's name	KOBAYASHI KANETOKU DOI LUM & YASUDA CPA			Firm's EIN
Firm's address	745 FORT ST STE 1015 HONOLULU, HI 96813			99-0292355
			Phone no	808-521-3962

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

☐ Yes ☒ No

Form 990-EZ (2011)

**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

**2011**

Open to Public  
Inspection

Name of the organization

FEDERAL FIREFIGHTS LOCAL F-0263

Employer identification number  
99-0291381

**FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:**

**DESCRIPTION OF PROPERTY:**

**AMOUNT:**

FIRST HAWAIIAN BANK

31.

**FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:**

**DESCRIPTION OF EXPENSES:**

**AMOUNT:**

DEPRECIATION

716.

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

**DESCRIPTION OF OTHER EXPENSES:**

**AMOUNT:**

DUES

43,641.

TRAVEL

5,454.

BANK SERVICE CHARGE

130.

AUTOMOBILE

3,003.

OFFICE EXPENSE

2,362.

AWARDS

1,877.

SUPPLIES

1,193.

POLO SHIRTS

3,599.

PHONE

1,244.

STORAGE

3,590.

MEALS

3,433.

TOTAL TO FORM 990-EZ, LINE 16

69,526.

**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

**DESCRIPTION**

**BEG. OF YEAR**

**END OF YEAR**

OTHERS

659.

659.

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

Schedule O (Form 990 or 990-EZ) (2011)

132211  
01-23-12

**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

**2011**

Open to Public  
Inspection

Name of the organization

FEDERAL FIREFIGHTS LOCAL F-0263

Employer identification number  
99-0291381

OTHER DEPRECIABLE ASSETS 1,730. 1,255.

TOTAL TO FORM 990-EZ, LINE 24 2,389. 1,914.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DENTAL PREMIUM PAYABLE	6,757.	0.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

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.