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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation)

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 01-01-2013, and ending 12-31-2013

B Check if applicable

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

C Name of organization: INTERNATIONAL ASSOC OF FIRE FIGHTERS LOCAL #1945 FT COLLINS CO
Number and street (or P O box, if mail is not delivered to street address): PO BOX 1754
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: FORT COLLINS, CO 80522

D Employer identification number: 23-7082518

E Telephone number: (970) 581-7768

F Group Exemption Number: 0160

G Accounting Method: [X] Cash [ ] Accrual Other (specify)

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

I Website: WWW.IAFF1945.ORG

J Tax-exempt status (check only one): [ ] 501(c)(3) [X] 501(c)(5) (insert no) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [ ] Corporation [ ] Trust [ ] Association [ ] Other

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. Total: \$108,388

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

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

Table with 21 rows and 3 columns: Description, Amount, and Total. Rows include Revenue (Contributions, Program service, Membership dues, Investment income, etc.) and Expenses (Grants, Benefits, Salaries, etc.).

**Part III 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
<b>22</b> Cash, savings, and investments . . . . .	199,418	<b>22</b>	191,899
<b>23</b> Land and buildings . . . . .		<b>23</b>	
<b>24</b> Other assets (describe in Schedule O) . . . . .	6,692	<b>24</b>	5,935
<b>25 Total assets</b> . . . . .	206,110	<b>25</b>	197,834
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	2,874	<b>26</b>	845
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	203,236	<b>27</b>	196,989

**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?

EDUCATE THE PUBLIC ON FIRE SAFETY AND HELP WITH RELIEF PROGRAMS

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.)

<b>28</b> PROVIDE MEMBERS WITH FAIR REPRESENTATION AND AN EQUAL VOICE ON LABOR RELATED ISSUES BOTH WITHIN THE POUFRE FIRE AUTHORITY AND THE COMMUNITY WE SERVE (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	110,410
<b>29</b>  (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b>  (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>	110,410

**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 title	(b) 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
See Additional Data Table				

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 Schedule O to respond to any question in this Part V . . . . .

Form 990-EZ (2013) Part V Other Information. Questions 33-45b regarding significant activities, changes, income, political expenditures, loans, and controlled entities.

	Yes	No
46		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 . . . . .

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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		
48		
49a		
49b		

**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 . . . . .

**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 title of each employee	(b) 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

**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 business address of each independent contractor	(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  
 BRIAN RICHARDSON TREASURER  
 Type or print name and title  
 2014-02-08  
 Date

**Paid Preparer Use Only**  
 Print/Type preparer's name DENISE A JULIANA  
 Preparer's signature  
 Date 2014-02-06  
 Check  if self-employed  
 PTIN P00055673  
 Firm's name SAMPLE & BAILEY CPAS PC  
 Firm's EIN 84-1041726  
 Firm's address 375 E HORSETOOTH 4-200  
 FORT COLLINS, CO 80525  
 Phone no (970) 223-8825

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-7082518

**Name:** INTERNATIONAL ASSOC OF FIRE FIGHTERS  
LOCAL #1945 FT COLLINS CO

### 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
JAY KLASSEN PRESIDENT	8 00	3,280	0	0
JONATHAN MCKEON VICE PRESIDENT	8 00	3,280	0	0
MURRAY BYLER ANDUSS SECRETARY	4 00	3,280	0	0
BRIAN RICHARDSON TREASURER	4 00	3,280	0	0
BRIAN ALLEN ONIGKEIT AT LARGE MEMBER	4 00	3,280	0	0

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**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.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization  
INTERNATIONAL ASSOC OF FIRE FIGHTERS  
LOCAL #1945 FT COLLINS CO

**Employer identification number**

23-7082518

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 125
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 5,542 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 4,225 GROSS PROFIT 1,317 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 4,530 MERCHANDISE PURCHASED 3,343 COST OF LABOR 0 MATERIALS AND SUPPLIES 0 OTHER COSTS 0 INVENTORY AT END OF YEAR 3,648 COST OF GOODS SOLD 4,225
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS INCOME AMOUNT 167
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 2,386
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION TRAVEL AMOUNT 1,897 DESCRIPTION CONFERENCES & MEETINGS AMOUNT 2,033 DESCRIPTION AFFILIATE DUES AMOUNT 43,321 DESCRIPTION REGISTRATIONS AMOUNT 611 DESCRIPTION MEALS AMOUNT 942 DESCRIPTION COMPUTER EXPENSE AMOUNT 41 DESCRIPTION WEBSITE AMOUNT 404 DESCRIPTION DECALS AMOUNT 304 DESCRIPTION LICENSES AND FEES AMOUNT 1 DESCRIPTION MISCELLANEOUS AMOUNT 1,222 DESCRIPTION SUMMER PICNIC AMOUNT 1,748 DESCRIPTION OFFICE EXPENSES AMOUNT 996 DESCRIPTION CHARITABLE DONATIONS AMOUNT 3,296 DESCRIPTION RETIREMENT AWARDS AMOUNT 1,240 DESCRIPTION RECRUITMENT AMOUNT 374 DESCRIPTION TELEPHONE AMOUNT 2,400 DESCRIPTION BANK FEES AMOUNT 13 TOTAL TO FORM 990-EZ, LINE 16 60,843
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION INVENTORY BEG OF YEAR AMOUNT 4,530 END OF YEAR AMOUNT 3,648 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 2,162 END OF YEAR AMOUNT 2,287
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 2,874 END OF YEAR AMOUNT 845

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Depreciation and Amortization**  
 (Including Information on Listed Property)

OMB No 1545-0172  
**2013**  
 Attachment  
 Sequence No **179**

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

Name(s) shown on return  
 INTERNATIONAL ASSOC OF FIRE FIGHTERS  
 LOCAL #1945 FT COLLINS CO

Business or activity to which this form relates  
 FORM 990-EZ PAGE 1

**Identifying number**  
 23-7082518

**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 2012 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 2014 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	1,256
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**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 2013	17	879
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 2013 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		See Add'l Data				
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 2013 Tax Year Using the Alternative Depreciation System**

20a Class life		See Add'l Data			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	<b>Total.</b> 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	2,386
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? 24b If "Yes," is the evidence written? 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) 26 Property used more than 50% in a qualified business use 27 Property used 50% or less in a qualified business use 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

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

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 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)

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 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 2013 tax year (see instructions) 43 Amortization of costs that began before your 2013 tax year 44 Total. Add amounts in column (f) See the instructions for where to report

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-7082518

**Name:** INTERNATIONAL ASSOC OF FIRE FIGHTERS  
LOCAL #1945 FT COLLINS CO

### Form 4562, Part III, Line 19, Section B—Assets Placed in Service During 2013 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
b 5-year property		233	5 0	HY	200 DB	47
b 5-year property		781	5 0	HY	200 DB	156
b 5-year property		241	5 0	HY	200 DB	48

**Form 4562, Part III, Line 20a - c, Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative 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
20a Class life		233	5 0	HY	S/L	47
20a Class life		781	5 0	HY	S/L	156
a Class life		241	5 0	HY	S/L	48

**TY 2013 Transfers Personal Benefits  
Contracts Declaration**

**Name:** INTERNATIONAL ASSOC OF FIRE FIGHTERS  
LOCAL #1945 FT COLLINS CO

**EIN:** 23-7082518

**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.