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## 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 foundations)

OMB No 1545-1150

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

A For the 2014 calendar year, or tax year beginning		January 1	, 2014, and ending	December 31	, 2014
B Check if applicable		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change		Friends of the Avalon Volunteer Fire Department		45-2028857	
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		E Telephone number	
<input type="checkbox"/> Initial return		P.O. Box 361		609-967-8242	
<input type="checkbox"/> Final return/terminated		City or town, state or province, country, and ZIP or foreign postal code		F Group Exemption Number ►	
<input type="checkbox"/> Amended return		Avalon, NJ 08202			
<input type="checkbox"/> Application pending					
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►				H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ►					
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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. ► \$ 72,899					
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)					
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>					
Revenue	1 Contributions, gifts, grants, and similar amounts received			1	7,889
	2 Program service revenue including government fees and contracts			2	0
	3 Membership dues and assessments			3	0
	4 Investment income			4	10
	5a Gross amount from sale of assets other than inventory	5a	0	5c	0
	b Less: cost or other basis and sales expenses	5b	0		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)				
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	30,000		
b Gross income from fundraising events (not including \$ 7,889 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	50,000	6d	64,550	
c Less: direct expenses from gaming and fundraising events	6c	15,450			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			7c	0	
7a Gross sales of inventory, less returns and allowances	7a	0	8	0	
b Less: cost of goods sold	7b	0	9	72,449	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	10	94,757	
8 Other revenue (describe in Schedule O)			11	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			12	0	
10 Grants and similar amounts paid (list in Schedule O)			13	0	
11 Benefits paid to or for members			14	0	
12 Salaries, other compensation, and employee benefits			15	30	
13 Professional fees and other payments to independent contractors			16	6,404	
14 Occupancy, rent, utilities, and maintenance			17	101,191	
15 Printing, publications, postage, and shipping			18	(\$28,742)	
16 Other expenses (describe in Schedule O)			19	100,723	
17 Total expenses. Add lines 10 through 16			20	0	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)			21	71,981	
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)					
20 Other changes in net assets or fund balances (explain in Schedule O)					
21 Net assets or fund balances at end of year. Combine lines 18 through 20					

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2014)

(8)

**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
<b>22</b>	Cash, savings, and investments . . . . .	<b>100,723</b>	<b>22</b> <b>71,981</b>
<b>23</b>	Land and buildings . . . . .	<b>0</b>	<b>23</b> <b>0</b>
<b>24</b>	Other assets (describe in Schedule O) . . . . .	<b>0</b>	<b>24</b> <b>0</b>
<b>25</b>	<b>Total assets</b> . . . . .	<b>100,723</b>	<b>25</b> <b>71,981</b>
<b>26</b>	<b>Total liabilities</b> (describe in Schedule O) . . . . .	<b>0</b>	<b>26</b> <b>0</b>
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	<b>100,723</b>	<b>27</b> <b>71,981</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

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**What is the organization's primary exempt purpose?      Schedule O statement 1**

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.

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**28 See Schedule O statement 2**

(Grants \$ 100,458)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	\$6,404
29	.....		
.....			
(Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	0
30	.....		
.....			
(Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	0
31 Other program services (describe in Schedule O) . . . . .			
(Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	0
32 Total program service expenses (add lines 28a through 31a) . . . . .		32	\$6,404

**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
Martin Pagliughi, Pres.	1	0	0	0
Richard E. Dean Sr., V.Pres.	1	0	0	0
Kevin Scarpa, Sec.	2	0	0	0
Carman Scarpa, Treas.	12	0	0	0
Paul Short, Trustee	1	0	0	0
John Pauley, Trustee	1	0	0	0
David Torroni, Trustee	1	0	0	0
		</td		

**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

	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	✓
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	✓
35a 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	✓
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	
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► <span style="border: 1px solid black; padding: 2px;">37a</span> <span style="border: 1px solid black; padding: 2px;">0</span>	37b	✓
b Did the organization file <b>Form 1120-POL</b> for this year?	38a	✓
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?	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations. Enter:	39b	
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 ► <span style="border: 1px solid black; padding: 2px;">0</span> ; section 4912 ► <span style="border: 1px solid black; padding: 2px;">0</span> ; section 4955 ► <span style="border: 1px solid black; padding: 2px;">0</span>	40b	✓
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► <span style="border: 1px solid black; padding: 2px;">0</span>		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► <span style="border: 1px solid black; padding: 2px;">0</span>		
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	✓
41 List the states with which a copy of this return is filed ► <span style="border: 1px solid black; padding: 2px;">NJ</span>		
42a The organization's books are in care of ► <span style="border: 1px solid black; padding: 2px;">Carman Scarpa</span> Telephone no ► <span style="border: 1px solid black; padding: 2px;">609-967-8242</span> Located at ► <span style="border: 1px solid black; padding: 2px;">221-42nd Street, Avalon, NJ</span> ZIP + 4 ► <span style="border: 1px solid black; padding: 2px;">08202-1409</span>	42b	Yes
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: ► <span style="border: 1px solid black; padding: 2px;">See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</span>		No
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► <span style="border: 1px solid black; padding: 2px;">42c</span> <span style="border: 1px solid black; padding: 2px;">✓</span>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► <span style="border: 1px solid black; padding: 2px;">43</span> <span style="border: 1px solid black; padding: 2px;">na</span>	44a	Yes
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
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	44c	✓
c Did the organization receive any payments for indoor tanning services during the year?	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	45a	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)		

		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	✓

**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	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 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 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
<b>NONE, see reference to Part IV, Schedule O</b>				

f Total number of other employees paid over \$100,000 ► **NONE**

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
<b>NONE</b>		

d Total number of other independent contractors each receiving over \$100,000 ► **0**

52	Did the organization complete Schedule A? <b>Note:</b> All section 501(c)(3) organizations must attach a completed Schedule A	► <input type="checkbox"/> Yes <input type="checkbox"/> No
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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 <i>ARMAN SCARRA</i>	Date <i>5/6/15</i>
	Type or print name and title <i>ARMAN SCARRA TREASURER</i>	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

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

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Employer identification number

Friends of the Avalon Volunteer Fire Department

45-2028857

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I**. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B**.
  - b  **Type II**. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C**.
  - c  **Type III functionally integrated**. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E**.
  - d  **Type III non-functionally integrated**. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V**.
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .		82,324	197,429	174,415	57,899	512,067
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .		0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .		0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	<b>82,324</b>	<b>197,429</b>	<b>174,415</b>	<b>57,899</b>	<b>512,067</b>	
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						0
<b>6 Public support.</b> Subtract line 5 from line 4.						<b>512,067</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4 . . . . .		82,324	197,429	174,415	57,899	512,067
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .		0	13	9	10	32
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						<b>512,099</b>
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	<b>512,099</b>
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ► <input checked="" type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14 . . . . .	15	%
<b>16a 33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 33 1/3% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ► <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ► <input type="checkbox"/>		

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)

**Part II line 10: there is no other income to report**

**Part II boxes 17a and 17b are not checked**

**Part III line 12: there is no other income to report**

**SCHEDULE G**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

**2014**Open to Public  
Inspection

Name of the organization

**Friends of the Avalon Volunteer Fire Department**

Employer identification number

**45-2028857****Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a  Mail solicitations      e  Solicitation of non-government grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1 <b>NONE</b>		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**NEW JERSEY**

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 <b>Emblem Fund, Mail</b> (event type)	(b) Event #2 <b>50/50 Cash Raffle</b> (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . . . .	57,889	30,000	87,889
	2 Less: Contributions . . . . .	7,889	0	7889
	3 Gross income (line 1 minus line 2) . . . . .	50,000	30,000	80,000
Direct Expenses	4 Cash prizes . . . . .	0	15,000	15,000
	5 Noncash prizes . . . . .	0	0	0
	6 Rent/facility costs . . . . .	0	0	0
	7 Food and beverages . . . . .	0	0	0
	8 Entertainment . . . . .	0	0	0
	9 Other direct expenses . . . . .	5,076	450	5,526
10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ►				20,526
11 Net income summary. Subtract line 10 from line 3, column (d) . . . . . ►				59,474

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . . . .		30,000	30,000
	2 Cash prizes . . . . .		15,000	15,000
	3 Noncash prizes . . . . .		0	0
Direct Expenses	4 Rent/facility costs . . . . .		0	0
	5 Other direct expenses . . . . .		450	450
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . . ►			15,450
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ►			14,550

9 Enter the state(s) in which the organization conducts gaming activities: **NEW JERSEY**

a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No  
b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No  
b If "Yes," explain: \_\_\_\_\_

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	0 %
b An outside facility	13b	100 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► CARMAN SCARPA

Address ► 221-42ND STREET, AVALON, NJ 08202

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ 0 and the amount of gaming revenue retained by the third party ► \$ 0

c If "Yes," enter name and address of the third party:

Name ► NONE

Address ►

16 Gaming manager information:

Name ► JOSEPH GAUGHAN

Gaming manager compensation ► \$ 0

Description of services provided ► IS MEMBER, FILES APPROPRIATE LICENSE APPLICATIONS, SUPERVISES VOLUNTEERS

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ 0

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

No explanations are required. Event is held by member volunteer firemen. No one is paid.

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

OMB No 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

**Friends of the Avalon Volunteer Fire Department**

Employer identification number

**45-2028857**

**Part I, Line 10;** funds the Friends of Avalon Volunteer Fire Department donated to the Avalon Volunteer Fire Department to pay operating expenses.

**Part I, Line 16; Part III, 28a and 32;** represent Friends of Avalon Volunteer Fire Department direct mail fund-raising costs, and general office expenses.

**Part III; Statement 1;** Friends of the Avalon Volunteer Fire Department was formed in 2011. The purpose of the corporation is to: (a) be organized exclusively for charitable, religious, educational and scientific purposes, including, for such purposes, the making of distributions to first responder organizations within the Borough of Avalon, NJ that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. (b) engage in any and all lawful purposes, activities and pursuits, which are substantially similar to the foregoing and which are or may hereafter be authorized by Section 501(c)(3) of the Internal Revenue Code and are consistent with those powers described in the New Jersey Nonprofit Corporation and Cooperation Association Act, as amended and supplemented. (c) solicit and receive contributions, purchase, own and sell real and personal property, to make contracts, to invest corporate funds to spend corporate funds for corporate purposes, and to engage in any activity in furtherance of, incidental to, or connected with any of the other purposes.

**Part III; Line 28; Statement 2; Line 10 in Part I and 28a in Part III;** Friends of the Avalon Volunteer Fire Department supported the operating expenses of the Avalon Volunteer Fire Department providing resources for; weekly drills and meetings, purchase of equipment, procuring professional training instructors for seminars and workshops, convention expenses, community events and demonstrations, and professional shows specifically intended to enhance the skills of the Borough's firefighters.

**Part IV;** none of the Officers, Directors or Trustees receive compensation. There are no employees.

**Part V; Line 44d;** the Organization had no contact with any indoor tanning services.