



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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 private foundations)

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).

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B

Check if applicable

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C

Name of organization  
RAPID CITY PROFESSIONAL FIREFIGHTERS UNION LOCAL 1040

Number and street (or P O box, if mail is not delivered to street address)Room/suite  
PO BOX 2313

City or town, state or province, country, and ZIP or foreign postal code  
RAPID CITY, SD 57709

D

Employer identification number  
46-0454149

E Telephone number  
(605) 394-4180

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: NA

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 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 ☒ \$ 56,279

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	5,965
	2	Program service revenue including government fees and contracts	2	2,460
	3	Membership dues and assessments	3	45,585
	4	Investment income	4	1
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less cost or other basis and sales expenses		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Gaming and fundraising events	6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)		
	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)		
Expenses	c	Less direct expenses from gaming and fundraising events		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
	7a	Gross sales of inventory, less returns and allowances	7c	766
	7b	Less cost of goods sold		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8	Other revenue (describe in Schedule O)	8	230
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	55,007
	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	
Net Assets	13	Professional fees and other payments to independent contractors	13	940
	14	Occupancy, rent, utilities, and maintenance	14	960
	15	Printing, publications, postage, and shipping	15	324
	16	Other expenses (describe in Schedule O)	16	39,354
	17	Total expenses. Add lines 10 through 16	17	41,578
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,429
	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	59,127
	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	72,556

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2014)

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments . . . . .	59,127	22	68,715
23 Land and buildings . . . . .		23	
24 Other assets (describe in Schedule O) . . . . .	0	24	3,841
25 Total assets . . . . .	59,127	25	72,556
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) . . . . .	59,127	27	72,556

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?  
SERVING THE FIREFIGHTERS, THEIR FAMILIES AND OUR COMMUNITY THROUGH PUBLIC SERVICE, EDUCATION AND CHARITIES

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 PARTICIPATED IN LOCAL & NATIONAL CHARITIES EDUCATED MEMBERS, SENDING THEM TO CONFERENCES AND CLASSES HELP FIREFIGHTER FAMILIES DURING THEIR TIME OF NEED  
(Grants \$ 0) If this amount includes foreign grants, check here

28a

0

29

(Grants \$ ) If this amount includes foreign grants, check here

29a

30

(Grants \$ ) If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and 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
BRIAN STATON BOARD MEMBER	1 00	0	0	0
ANDREW RASMUSEN VICE PRESIDENT	1 00	0	0	0
JEREMY GIBBONS TREASURER	6 00	0	0	0
RYAN MARCKS BOARD MEMBER	1 00	0	0	0
KEITH TROJANOWSKI BOARD MEMBER	1 00	0	0	0
JIM FRYBARGER PRESIDENT	1 00	0	0	0
BRENT LONG SECRETARY	1 00	0	0	0
WADE HUGHES BOARD MEMBER	1 00	0	0	0
RYAN RICKE BOARD MEMBER	1 00	0	0	0
TIM WEAVER BOARD MEMBER	1 00	0	0	0

Part VOther 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	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
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	No
b	If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> 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	0
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> 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 . . . . .	39a	
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), 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 . . . . .	40b	
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 ▶ . . . . .		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 ▶ SD . . . . .		
42a	The organization's books are in care of ▶ JEREMY GIBBONS Telephone no ▶ (605) 394-4180 Located at ▶ PO BOX 2313 RAPID CITY, SD ZIP + 4 ▶ 57709 . . . . .		
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 ▶ . . . . .	42b	No
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b> . . . . .		
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 ▶ . . . . .	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .	43	
44a	Did the organization maintain any donor advised funds during the year? 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 Form 990-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 Form 990-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 . . . . .		No

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 . . . . .		
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? . . . . .		
49b	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? <b>NOTE.</b> All Section 501(c)(3) organizations must attach a completed Schedule A . . . . .	▶	<input type="checkbox"/> Yes <input type="checkbox"/> 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	*****	2015-03-11			
	Signature of officer	Date			
Paid Preparer Use Only	JEREMY GIBBONS TREASURER				
	Type or print name and title				
	Print/Type preparer's name KATHRYN J MILLER CPA	Preparer's signature	Date 2015-03-11	Check <input type="checkbox"/> if self-employed	PTIN P00008915
	Firm's name ▶ CASEY PETERSON & ASSOC			Firm's EIN ▶ 46-0403496	
Firm's address ▶ 909 ST JOSEPH ST SUITE 101					Phone no (605) 348-1930
RAPID CITY, SD 57701					
May the IRS discuss this return with the preparer shown above? See instructions . . . . .					
<input type="checkbox"/> Yes <input type="checkbox"/> No					

**2014**

**Open to Public Inspection**

**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).**

Name of the organization  
RAPID CITY PROFESSIONAL FIREFIGHTERS  
UNION LOCAL 1040

**Employer identification number**

46-0454149

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 1
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 2,038 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 1,272 GROSS PROFIT 766 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 0 MERCHANDISE PURC HASED 1,272 COST OF LABOR 0 MATERIALS AND SUPPLIES 0 OTHER COSTS 0 INVENTORY AT EN D OF YEAR 0 COST OF GOODS SOLD 1,272
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISC INCOME AMOUNT 230
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 960
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION DUES AMOUNT 12,470 DESCRIPTION TRAVEL AMOUNT 3,965 DESCRIPTION SUPPLI ES/MATERIALS AMOUNT 967 DESCRIPTION CONTRIBUTIONS AMOUNT 11,370 DESCRIPTION TECH A LLOWANCE AMOUNT 3,000 DESCRIPTION EDUCATION AMOUNT 367 DESCRIPTION EVENTS AMOUNT 5,113 DESCRIPTION ADVERTISING AMOUNT 447 DESCRIPTION UNIFORMS AMOUNT 955 DESCRIP TION TAXES AMOUNT 200 DESCRIPTION SCHOLARSHIPS AMOUNT 500 TOTAL TO FORM 990-EZ, LI NE 16 39,354
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 3,841

## TY 2014 Transfers Personal Benefits Contracts Declaration

**Name:** RAPID CITY PROFESSIONAL FIREFIGHTERS  
UNION LOCAL 1040

**EIN:** 46-0454149

**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.