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A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

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/form990ez.

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

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) PO BOX 1773	Room/suite
City or town, state or province, country, and ZIP or foreign postal code WALLA WALLA, WA 99362	

D Employer identification number	91-6053938
E Telephone number	(509) 240-2760
F Group Exemption Number	

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

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. ▶ \$ 84,480

Part I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
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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	1,000
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	79,501
	4	Investment income	4	2,107
	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	
Expenses	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	1,872
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	84,480
	10	Grants and similar amounts paid (list in Schedule O)	10	25,064
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	3,268
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	4,626
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	55,884
	17	Total expenses. Add lines 10 through 16 ▶	17	88,842
	Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18
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	143,722
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	139,360

Form **990-EZ** (2017)

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

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 . . ☒	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, 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	

Check if the organization used Schedule O to respond to any question in this Part III . ☒

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
See Additional Data Table

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

29

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

30

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

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

32 Total program service expenses	(add lines 28a through 31a)	.	.	.	.	.	.	.	.
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Check if the organization used Schedule O to respond to any question in this Part IV. ☐

Form **990-EZ** (2017)

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	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 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 0		
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), 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 ▶		
42a The organization's books are in care of ▶ PAUL RENWICK Telephone no ▶ (509) 240-2760 Located at ▶ 175 S PARK STREET WALLA WALLA, WA ZIP + 4 ▶ 99362		
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside 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		
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	46	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	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	
49b	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

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 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		2018-11-06 Date		
	PAUL RENWICK, TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MICHAEL A DANDREA, CPA	Preparer's signature	Date 2018-11-05	Check ☐ if self-employed	PTIN P00078856
	Firm's name ▶ CLIFTONLARSONALLEN LLP			Firm's EIN ▶ 41-0746749	
	Firm's address ▶ 312 NORTH 2ND AVENUE WALLA WALLA, WA 99362			Phone no. (509) 525-1410	

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

Additional Data

Software ID:

Software Version:

EIN: 91-6053938

Name: INTERNATIONAL ASSOCIATION OF FIREFIGHTER
LOCAL 404 WALLA WALLA

Form 990EZ, Part III - Statement of Program Service Accomplishments

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; optional for others.)	
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	0

TY 2017 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.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
~~Internal Revenue Service~~

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

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.

OMB No 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

91-6053938

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION TAXABLE INTEREST INCOME AMOUNT 23 DESCRIPTION CAPITAL GAIN DIVIDEND DISTRIBUTION AMOUNT 1,693 DESCRIPTION DIVIDEND INCOME AMOUNT 391 TOTAL INCLUDED ON FORM 990-EZ, LINE 4 2,107

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION EXPENSE REIMBURSEMENTS AMOUNT 18 DESCRIPTION FIREHOUSE VENDING MACHINE IN COME AMOUNT 1,854 TOTAL TO FORM 990-EZ, LINE 8 1,872

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	AFFILIATE NAME INTERNATIONAL ASSOCIATION OF FIREFIGHTERS AFFILIATE ADDRESS 1750 NEW YOR K AVENUE N W WASHINGTON, DC 20006 PURPOSE OF PAYMENT DUES TO INTERNATIONAL ORGANIZATION AMOUNT OF PAYMENT 7,755

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	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 11,309 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 19,064

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION CHARITABLE DONATION GRANTEE NAME WALLA WALLA FIREFIGHTERS BENEVOLENT ASSOCIATION GRANTEE ADDRESS PO BOX 1773 WALLA WALLA, WA 99362 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH DATE OF GIFT 12/31/17 AMOUNT GIVEN 6,000

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION CONFERENCES, CONVENTIONS, AND MEETINGS AMOUNT 850 DESCRIPTION FIREHOUSE SUBSCRIPTIONS EXPENSE AMOUNT 1,385 DESCRIPTION FIREHOUSE TELEVISION/INTERNET EXPENSE AMOUNT 6,396 DESCRIPTION FIREHOUSE SUPPLIES EXPENSE AMOUNT 15,152 DESCRIPTION EQUIPMENT RENTAL/MAINTENANCE AMOUNT 2,676 DESCRIPTION OFFICE EXPENSE AMOUNT 3,747 DESCRIPTION ACCOUNTING EXPENSE AMOUNT 2,275 DESCRIPTION PAYROLL TAX EXPENSE AMOUNT 295 DESCRIPTION LEGAL EXPENSE AMOUNT 138 DESCRIPTION DEPRECIATION EXPENSE AMOUNT 1,283 DESCRIPTION TRAVEL EXPENSE AMOUNT 3,494 DESCRIPTION INSURANCE EXPENSE AMOUNT 174 DESCRIPTION RECOGNITION/RETIREMENT AMOUNT 6,371 DESCRIPTION DUES/SUBSCRIPTIONS AMOUNT 868 DESCRIPTION FIREMEN BENEVOLENT EXPENSE AMOUNT 1,005 DESCRIPTION MEALS EXPENSE AMOUNT 2,822 DESCRIPTION BUILDING REPAIRS AND MAINTENANCE AMOUNT 6,615 DESCRIPTION REAL ESTATE TAXES AMOUNT 338 TOTAL TO FORM 990-EZ, LINE 16 55,884

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION PRIMERICA MUTUAL FUNDS BEG OF YEAR AMOUNT 23,560 END OF YEAR AMOUNT 25,644 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 1,367 END OF YEAR AMOUNT 790