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Form **990EZ**

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.**

▶ **Go to *www.irs.gov/Form990EZ* for the latest information.**

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INTERNATIONAL ASSOCIATION OF FIREFIGHTERS

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P O BOX 6072

City or town, state or province, country, and ZIP or foreign postal code
GOODYEAR, AZ 85338

D Employer identification number
86-0996463

E Telephone number
(602) 885-9262

F Group Exemption Number ▶ 0160

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: ▶N/A

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 . . . . . ▶ $ 78,321

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	74,985
	4	Investment income	4	3,336
	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		
	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	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	78,321
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	2,107
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	9,096
	13	Professional fees and other payments to independent contractors	13	675
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	68,720
	17	**Total expenses.** Add lines 10 through 16 ▶	17	80,598
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,277
	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	148,816
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-6,399
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	140,140

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	128,581	22	98,102
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	21,778	24	45,299
25 **Total assets**	150,359	25	143,401
26 **Total liabilities** (describe in Schedule O)	1,543	26	3,261
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	148,816	27	140,140

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?
LABOR RELATIONS, SUPPORT AND COUNSELING

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 . . . ▶ ☐ **28a**

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
STEPHEN GILMAN PRESIDENT	030 00	5,100		
DANIEL FREIBERG VICE PRESIDENT	030 00	3,996		
JOHN STYKE SECRETARY/ TREASURER	020 00	0		
ROCKY PIAZZA TRUSTEE	010 00	0		
ORION GODFREY TRUSTEE	010 00	0		
ANTHONY MARTIN TRUSTEE	010 00	0		
NEIL ROBERTS TRUSTEE	010 00	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 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			
b	Did the organization file **Form 1120-POL** for this year?	37b		No
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	Yes	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . 38b 45,299			
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 sections4912, 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 ▶ THE ORGANIZATION Telephone no ▶ (602) 885-9262			
	Located at ▶ P O BOX 6072 GOODYEAR , AZ ZIP + 4 ▶ 853380618			

			Yes	No
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			

			Yes	No
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		No

		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		
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
NONE				

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
NONE		

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

2020-01-03
Date

ORION GODFREY TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KRISTINA MORGAN CPA		2020-01-16		

Firm's name ▶ SECHLER MORGAN CPAS PLLC — Firm's EIN ▶

Firm's address ▶ 2418 W BARROW DRIVE
CHANDLER, AZ 85224

Phone no (602) 230-2700

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

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 86-0996463
Name: INTERNATIONAL ASSOCIATION OF FIREFIGHTERS

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 CURRENTLY SERVE 97 ACTIVE MEMBERS PROVIDE LABOR RELATIONS,GRIEF AND SUFFERING COUNSELING ,AS WELL AS MUTUAL AID AND SUPPORT UGFF ESTABLISHED UGFF CHARITIES AS A MEANS TO GIVE BACK TO THE COMMUNITY WE SERVE (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	

TY 2018 Reasonable Cause Explanation

Name: INTERNATIONAL ASSOCIATION OF FIREFIGHTERS

EIN: 86-0996463

Software ID: 18007340

Software Version: 19.1.1.0

Explanation: I, Orion Godfrey, would like to provide a backstory as to why this return is being filed late. In early June of 2019, I took over the responsibilities of Secretary/Treasurer for our organization. Our longtime previous Secretary/Treasurer was removed from office for a dereliction of his duties. During this same period, my fire department, whom the union represents, was dealing with what would turn out to be the final few weeks of our dear friend and brothers life from job related cancer. For several months, we tried to gain access to the bank accounts, but were unable to do so through stall tactics by the previous treasurer. On August 31st, 2019, our brother passed away. On September 1st, 2019, I was finally given access to the bank accounts from my predecessor. Almost immediately after gaining access to the accounts, I was able to tell that there was a significant amount of strange transactions. Throughout the next week, we put all financial problems on hold and solely focused on the upcoming memorial of our brother. After what was probably the hardest week of my life so far, we began to start working on the potential financial situation that seemed obvious. Over the course of the next month, we worked with accountants, attorney, bankers and others to realize the extent of our financial issue. It took nearly 6 weeks to conclude because of the thousands of documents that had to be poured over. At the very earliest possible moment, we began working with our accountants to file the 2018 return. We realize that this filing is late. However, we ask for an exception in this case.

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
INTERNATIONAL ASSOCIATION OF FIREFIGHTERS

Employer identification number
86-0996463

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) JOHN STYKES	TREASURER	PERSONAL USE OF FUNDS		X	1,682	45,299		No		No		No
Total				▶ $		45,299						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
Part II Line 1	DURING THE YEAR 2019, IT WAS DISCOVERED JOHN STYKES IMPROPERLY USED HIS POSITION AS AN OFFICER AND HIS ACCESS TO THE ACCOUNTS OF THE ORGANIZATION TO EMBEZZLE FUNDS AND COMMIT LARCENY DURING THE YEARS 2014 - 2019 DURING THE ENSUING INVESTIGATION, THE EMBEZZLEMENT WAS TRACED BACK TO STARTING IN 2014 THE ORIGINAL BALANCE OF THE LOAN REPORTED ON PART II, LINE 1 REFLECTS THE 2014 AMOUNT ALL FUNDS WERE PAID BACK AS OF 2019

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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.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
INTERNATIONAL ASSOCIATION OF FIREFIGHTERS

Employer identification number
86-0996463

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	CONFERENCES AND MEETINGS 5,844

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	TRAVEL 16,906

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	DUES 24,229

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	UNION SERVICES SUPPLIES 13,188

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	OFFICE EXPENSES 525

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	TELEPHONE 3,149

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	CABLE/SATELLITE 4,879

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 20, Net Assets	UNREALIZED GAIN FROM INVESTMENT -7,488

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 20, Net Assets	PRIOR PERIOD ADJUSTMENT - ACCOUNTING CORRECTION 1,089

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 24, Other Assets	DUE FROM OFFICER Beginning of year 21,778, End of year 45,299

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 26, Liabilities	CREDIT CARD PAYABLE Beginning of year 1,543, End of year 3,261

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 24	PART 1, LINE OTHER CHANGE IN NET ASSETS PRIOR PERIOD ACCOUNTING CORRECTION 1,089

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 22, 24	COLUMN A BEGINNING OF YEAR INVESTMENTS HAVE BEEN MOVED FROM LINE 24 OTHER ASSETS TO LINE 22, CASH, SAVINGS AND INVESTMENTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 24, 27	COLUMN A BEGINNING OF YEAR , LINE 24 OTHER ASSETS, AND COLUMN A BEGINNING OF YEAR LINE 27 NET ASSETS HAVE BEEN UPDATED TO REFLECT THE CORRECTED OFFICER LOAN BALANCE AS OF DECEMBER 31, 2017 IT WAS DISCOVERED DURING THE 2019 YEAR THAT AN OFFICER OF THE ORGANIZATION HAD M ISUSED ORGANIZATION FUNDS THE FUNDS HAD PREVIOUSLY BEEN REPORTED AS EXPENSES OF THE ORGAN IZATION FULL RESTITUTION OF THE FUNDS WAS REQUIRED OF THE OFFICER AND THE 21,778 REFLECTS THE AMOUNT DUE FROM THE OFFICER FOR PERIODS PRIOR TO 2018