

2020

Open to Public  
Inspection

Form 990-EZ

C&E  
900Department 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](http://www.irs.gov/Form990EZ) for instructions and the latest information

7/1/2

A For the 2020 calendar year, or tax year beginning January 1, 2020, and ending December 31, 2020

B Check if applicable	C Name of organization <b>Friends Of The Avalon Volunteer Fire Department</b>		D Employer identification number <b>45-2028857</b>
<input type="checkbox"/> Address change	Number and street (or P O box if mail is not delivered to street address)		E Telephone number <b>609-967-8242</b>
<input type="checkbox"/> Name change	P O Box 361 3100 Dune Drive		F Group Exemption Number <b>03</b>
<input type="checkbox"/> Initial return	City or town state or province country and ZIP or foreign postal code		
<input type="checkbox"/> Final return/terminated	Avalon, NJ 08202		
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			

G Accounting Method  Cash  Accrual Other (specify) ►

I Website ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527K 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

### 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	106,001
	2 Program service revenue including government fees and contracts	2	0
	3 Membership dues and assessments	3	0
	4 Investment income	4	12
	5a Gross amount from sale of assets other than inventory	5a	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)	5c	0
	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 \$ 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	0
c Less direct expenses from gaming and fundraising events	6c	15,335	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	14,665	
7a Gross sales of inventory, less returns and allowances	7a	0	
b Less cost of goods sold	7b	0	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	120,678	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	70,478
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	0
	13 Professional fees and other payments to independent contractors	13	497
	14 Occupancy, rent, utilities, and maintenance	14	0
	15 Printing, publications, postage, and shipping	15	442
	16 Other expenses (describe in Schedule O)	16	6,075
17 Total expenses. Add lines 10 through 16	17	77,492	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	43,186
	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	89,491
	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	132,677

SCANNED MAY 05 2022

Revenue

Expenses

Net Assets

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**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	89,491	22
<b>23</b>	Land and buildings	0	23
<b>24</b>	Other assets (describe in Schedule O)	0	24
<b>25</b>	<b>Total assets</b>	<b>89,491</b>	<b>25</b>
<b>26</b>	<b>Total liabilities</b> (describe in Schedule O)	0	26
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	<b>89,491</b>	<b>27</b>
			132,677
			0
			0
			132,677
			0
			132,677

**Part III Statement of Program Service Accomplishments (see the instructions for Part I)**

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

What is the organization's primary exempt purpose? See schedule O, statement I

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.

## Expense

(Required for section 501(c)(3) and 501(c)(4) organizations optional for others)

**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
Richard E Dean President	1	0	0	0
Paul E Short, Vice President and Trustee	1	0	0	0
Kevin C Scarpa, Secretary	1	0	0	0
Carman Scarpa, Treasurer	12	0	0	0
David Torroni, Trustee	1	0	0	0
John Pauley	1	0	0	0

ACW

**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 ► 37a 0	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	✓
b If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	0
39 Section 501(c)(7) organizations Enter	39a	0
a Initiation fees and capital contributions included on line 9	39b	0
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 0 , section 4912 ► 0 , section 4955 ► 0	40a	0
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 ► 0	40c	0
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0	40d	0
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 ► NJ		
42a The organization's books are in care of ► Carmar Scarpa	Telephone no ► 609-967-8242	
Located at ► 221-42nd Street, Avalon, NJ 08202	ZIP + 4 ► 08202-1409	
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 ► na	42b	✓
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 United States? If "Yes," enter the name of the foreign country ► na	42c	✓
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	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	✓
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	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	✓
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	45b	✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

**Part VI      Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

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

**Yes** **No**

47	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** ► **0**

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 ► 0

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      Date  
Carman Scarpa, Treasurer      5/6/21

<b>Paid Preparer Use Only</b>	Print/Type preparer's name  none	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)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

OMB No. 1545 0047

**2020**

Open to Public  
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Name of the organization

Friends Of The Avalon Volunteer Fire Department

Employer identification number

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 12, check only one box)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)** 07  
 2  A school described in **section 170(b)(1)(A)(ii)** (Attach Schedule E (Form 990 or 990-EZ))  
 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university  
 10  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)  
 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.  
 12  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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g  
 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 1-10 above (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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	83,819	86,652	126,126	89,832	136,001	522,430
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	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	0
4 <b>Total</b> Add lines 1 through 3	83,819	86,652	126,126	89,832	136,001	522,430
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
6 <b>Public support</b> Subtract line 5 from line 4						522,430

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	83,819	86,652	126,126	89,832	136,001	522,430
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13	8	7	9	12	49
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)	14,545	14,430	14,550	14,435	14,665	72,625
11 <b>Total support</b> Add lines 7 through 10						595,104
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First 5 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 <b>stop here</b>						

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

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	88 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	87 %
16a <b>33 1/3% support test—2020</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 <b>stop here</b> The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b <b>33 1/3% support test—2019</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 <b>stop here</b> The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test—2020</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 <b>stop here</b> 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—2019</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 <b>stop here</b> Explain in Part VI how the organization meets the facts-and-circumstances test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 <b>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 III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II  
 If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 <b>Total</b> Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 <b>Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12)						
14 <b>First 5 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 <b>stop here</b> ► <input type="checkbox"/>						

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

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%
19a <b>33 1/3% support tests—2020</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>33 1/3% support tests—2019</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A All Supporting Organizations**

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).

b **Type I or Type II only** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c **Substitutions only** Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete **Part I of Schedule L (Form 990 or 990-EZ)**.

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete **Part I of Schedule L (Form 990 or 990-EZ)**.

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.

b Did the organization have any excess business holdings in the tax year? (Use **Schedule C, Form 4720**, to determine whether the organization had excess business holdings.)

**Part IV Supporting Organizations (continued)**

**11** Has the organization accepted a gift or contribution from any of the following persons?

- A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?
- A family member of a person described in line 11a above?
- A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

**1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year

**2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

**1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)

	Yes	No
1		

**Section D All Type III Supporting Organizations**

**1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

**2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s)

**3** By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard

	Yes	No
1		
2		
3		

**Section E Type III Functionally Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)

- The organization satisfied the Activities Test Complete line 2 below
- The organization is the parent of each of its supported organizations Complete line 3 below
- The organization supported a governmental entity Describe in **Part VI** how you supported a governmental entity (see instructions)

**2 Activities Test Answer lines 2a and 2b below**

- Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities
- Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement

**3 Parent of Supported Organizations Answer lines 3a and 3b below**

- Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard

	Yes	No
2a		
2b		
3a		
3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (*explain in Part VI*) See **instructions** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see <b>instructions</b> )	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see <b>instructions</b> )	6	
7	Other expenses (see <b>instructions</b> )	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see <b>instructions</b> for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> )		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 0 015 of line 3 (for greater amount, see <b>instructions</b> )	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0 035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C—Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0 85 of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see <b>instructions</b> )	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see <b>instructions</b> )		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D—Distributions</b>		<b>Current Year</b>	
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )	5	
6	Other distributions ( <i>describe in Part VI</i> ) See instructions	6	
7	<b>Total annual distributions.</b> Add lines 1 through 6	7	
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ) See instructions	8	
9	Distributable amount for 2020 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	
<b>Section E—Distribution Allocations (see instructions)</b>			
	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required— <i>explain in Part VI</i> ) See instructions		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder Subtract lines 3g, 3h, and 3i from line 3f		
4	Distributions for 2020 from Section D, line 7 \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder Subtract lines 4a and 4b from line 4		
5	Remaining underdistributions for years prior to 2020, if any Subtract lines 3g and 4a from line 2 For result greater than zero, <i>explain in Part VI</i> See instructions		
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1 For result greater than zero, <i>explain in Part VI</i> See instructions		
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c		
8	Breakdown of line 7		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

**Part VI: Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information (See instructions )

**Part II, Section B, line 10, other income of \$14,665 from 50/50 cash elimination raffle**

**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" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

OMB No. 1545-0047

**2020**

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" on 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 <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> 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

2b If "Yes," list the 10 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		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

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**Part II: Fundraising Events** Complete if the organization answered "Yes" on 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 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d)				►
	11 Net income summary Subtract line 10 from line 3, column (d)				►

**Part III: Gaming** Complete if the organization answered "Yes" on 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
Direct Expenses	2 Cash prizes			15,000	15,000
	3 Noncash prizes			0	0
	4 Rent/facility costs			0	0
	5 Other direct expenses			15,335	335
	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)				► 15,335
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				► 14,665

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

13a	0 %
13b	100 %

a The organization's facility

b An outside facility

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 ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

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

Name ► NONE \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information

Name ► Paul E. Short \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_ 0

Description of services provided ► Organizes member volunteers, ticket management, event conduct \_\_\_\_\_

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

The gaming activity conducted by the organization is licensed by the New Jersey Legalized Games of Chance Control Commission  
 The entity, Friends Of The Avalon Volunteer Fire Department, registration and license are both in good standing with our city and state  
 The entity has no contracts with any third party to operate the fund raiser and holds all revenue in its own account

Part III, lines 15b and 15c are not applicable  
 Part III, line 16, Paul E. Short is a Trustee and Vice President of FAVFD, is a volunteer firefighter and receives no compensation  
 Part III, line 17b, there are no distribution requirements

**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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2020**

**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 The Avalon Volunteer Fire Department donated to the Avalon Volunteer Fire Department to cover  
operating expenses of the Department

Part I, line 13, Represent professional fees, Honesty Bond, accounting fees and training

Part I, line 16, Represent FAVFD direct fund raising costs, bank and state regulatory fees

**Statement 1**

Part III Statement of Program Service Accomplishments, 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 NJ Nonprofit Corporation and Cooperation 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

**Statement 2**

Part I, line 10, Part III line 28, and Part III line 28a, FAVFD directly supported the operating expenses of the Avalon Volunteer Fire Department providing resources for, weekly drills and meetings, purchase of equipment, contracting with 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. Expenses incurred for a direct mail fundraiser are indicated on line 28a

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