

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning , and ending

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

PALM BAY PROFESSIONAL FIREFIGHTERS #2446

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

P.O. BOX 61776

City or town

State or country

ZIP + 4

PALM BAY

FL

32906

D Employer identification number

51-0190348

E Telephone number

F Accounting method: Cash Accrual
 Other (specify) ▶

● Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶ Yes No

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶ **0160**

G Website: ▶ N/A

J Organization type (check only one) ▶ 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **141,221**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	2,781	
b	Indirect public support	1b	0	
c	Government contributions (grants)	1c	0	
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	2,781	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	0	
3	Membership dues and assessments	3	137,898	
4	Interest on savings and temporary cash investments	4	0	
5	Dividends and interest from securities	5	0	
6a	Gross rents	6a		
6b	Less: rental expenses	6b		
6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	0	
7	Other investment income (describe ▶)	7	0	
8a	Gross amount from sales of assets other than inventory	8a	0	
8b	Less: cost or other basis and sales expenses	8b	0	
8c	Gain or (loss) (attach schedule)	8c	0	
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0	
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
9a	Gross revenue (not including \$ 2,781 of contributions reported on line 1a)	9a	0	
9b	Less: direct expenses other than fundraising expenses	9b	0	
9c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	0	
10a	Gross sales of inventory, less returns and allowances	10a	542	
10b	Less: cost of goods sold	10b		
10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	542	
11	Other revenue (from Part VII, line 103)	11	0	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	141,221	
13	Program services (from line 44, column (B))	13	131,196	
14	Management and general (from line 44, column (C))	14	0	
15	Fundraising (from line 44, column (D))	15	0	
16	Payments to affiliates (attach schedule)	16	0	
17	Total expenses (add lines 16 and 44, column (A))	17	131,196	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	10,025	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	56,569	
20	Other changes in net assets or fund balances (attach explanation)	20	0	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	66,594	

SCANNED MAY 14 2005

Revenue
Expenses
Net Assets

RECEIVED
APR 17 2005
CODEN, UT

17

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance, 24 Benefits paid, 25 Compensation of officers, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc., 43 Other expenses not covered above (itemize), 44 Total functional expenses.

Joint Costs. Check [] if you are following SOP 98-2. Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [] Yes [] No. If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

Table with 2 columns: Description of program service, Program Service Expenses. Row a: LOCAL OR NATIONAL CHARITABLE ACTIVITIES, SUPPORT FOR NEEDY FAMILIES; SPONSORSHIPS OF LOCAL YOUTH ORGANIZATIONS. Row b: CONTRIBUTION TO MUSCULAR DYSTROPHY ASSOC. (MDA). Row c: COMMUNITY SERVICE PROJECTS; EDUCATE THE PUBLIC ON FIRE HAZARDS AND FIRE SAFETY; PROMOTION OF BETTER SAFETY LAWS; ORGANIZATION, ADMINISTRATION AND PROMOTION OF LOCAL UNION FOR CITY FIREFIGHTERS. Row f: Total of Program Service Expenses (should equal line 44, column (B), Program services) 131,196.

Part IV Balance Sheets (See page 25 of the instructions.)

				(A)		(B)	
				Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.							
Assets	45 Cash—non-interest-bearing			52,812	45	62,837	
	46 Savings and temporary cash investments				46		
	47 a Accounts receivable	47a	0				
	b Less: allowance for doubtful accounts	47b	0	0	47c	0	
	48 a Pledges receivable	48a	0				
	b Less: allowance for doubtful accounts	48b	0	0	48c	0	
	49 Grants receivable				49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			0	50	0	
	51 a Other notes and loans receivable (attach schedule)	51a	0				
	b Less: allowance for doubtful accounts	51b	0	0	51c	0	
	52 Inventories for sale or use				52		
	53 Prepaid expenses and deferred charges				53		
	54 Investments—securities (attach schedule)			0	54	0	
	55 a Investments—land, buildings, and equipment: basis	55a	0				
	b Less: accumulated depreciation (attach schedule)	55b	0	0	55c	0	
56 Investments—other (attach schedule)			0	56	0		
57 a Land, buildings, and equipment: basis	57a	3,757					
b Less: accumulated depreciation (attach schedule)	57b	0	3,757	57c	3,757		
58 Other assets (describe)			0	58	0		
59 Total assets (add lines 45 through 58) (must equal line 74)			56,569	59	66,594		
Liabilities	60 Accounts payable and accrued expenses				60		
	61 Grants payable				61		
	62 Deferred revenue				62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			0	63	0	
	64 a Tax-exempt bond liabilities (attach schedule)			0	64a	0	
	b Mortgages and other notes payable (attach schedule)			0	64b	0	
65 Other liabilities (describe)			0	65	0		
66 Total liabilities (add lines 60 through 65)			0	66	0		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.						
	67 Unrestricted				67		
	68 Temporarily restricted				68		
	69 Permanently restricted				69		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.						
	70 Capital stock, trust principal, or current funds				70		
	71 Paid-in or capital surplus, or land, building, and equipment fund				71		
	72 Retained earnings, endowment, accumulated income, or other funds			56,569	72	66,594	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)			56,569	73	66,594		
74 Total liabilities and net assets / fund balances (add lines 66 and 73)			56,569	74	66,594		

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

N/A

a	Total revenue, gains, and other support per audited financial statements	a	
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	0
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) and (2)	d	0
e	Total revenue per line 12, Form 990 (line c plus line d)	e	0

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

N/A

a	Total expenses and losses per audited financial statements	a	
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	0
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	\$		
	Add amounts on lines (1) and (2)	d	0
e	Total expenses per line 17, Form 990 (line c plus line d)	e	0

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name BEN KISZKIEL Str 419 SCANLON RD. City PALM BAY ST FL ZIP 32908	Title PRESIDENT Hr/WK 20	7,429	0	0
Name JAMES BLISS Str 4455 GRANT RD. City GRANT ST FL ZIP 32949	Title VP Hr/WK 10	3,775	0	0
Name MICHAEL SHERV Str 2560 CASON LANE City MALABAR ingrov ST FL ZIP 32950	Title SECRETARY Hr/WK 10	3,203	0	0
Name SCOTT ADAM Str 1566 NAPANEE ST City PALM BAY ST FL ZIP 32907	Title TREASURER Hr/WK	3,203	0	0
Name DONALD MYERS Str 3895 COREY RD. City VALKARIA ST FL ZIP 32950	Title VP Hr/WK 10	3,775	0	0
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> N/A ; section 4912 <input type="checkbox"/> N/A ; section 4955 <input type="checkbox"/> N/A		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> N/A		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> N/A		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> NONE		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	
91	The books are in care of <input type="checkbox"/> Name SCOTT ADAM, TREASURER Telephone no. <input type="checkbox"/> (321) 723-3036 Located at <input type="checkbox"/> PO BOX 061776 City _____ ST _____ ZIP + 4 <input type="checkbox"/> 32906		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041— Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					137,898
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					542
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	138,440
105 Total (add line 104, columns (B), (D), and (E))					138,440

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	COMMUNITY SERVICE AND EDUCATION;SOCIAL WELFARE OF CITY FIREFIGHTERS
102	COMMUNITY SERVICE AND EDUCATION;SOCIAL WELFARE OF CITY FIREFIGHTERS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

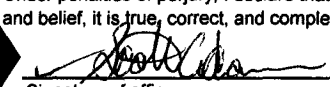
(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

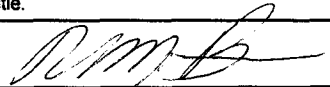
Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including all schedules and attachments, and the information is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

Signature of officer: 

SCOTT ADAM
Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: 

Firm's name (or yours if self-employed), address, and ZIP + 4: RM BONAS, CPA
PO BOX 361144, MELBOURNE, FL 32901

Line 1a (990) - Direct public support

1	Contributions	1	2,781
2	Non Cash Contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 9 - Special Events)	6	0
7	-----	7	
8	-----	8	
9	-----	9	
10	Total	10	2,781

1	FLOWERS AND BOOSTERLINE	1	8
2	FIREFIGHTERS OLYMPICS	2	2.91
3	FIREFIGHTERS SOCIAL WELFARE	3	3.59
4		4	
5		5	