

Return of Organization Exempt From Income Tax

2005

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

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 2005 calendar year, or tax year beginning, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: PALM BAY PROFESSIONAL FIREFIGHTERS #2446. Address: P.O. BOX 61776, PALM BAY, FL 32906

D Employer identification number: 51-0190348. E Telephone number. F Accounting method: [X] 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 [X] No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? [] Yes [] No. H(d) Is this a separate return filed by an organization covered by a group ruling? [X] Yes [] No. I Group Exemption Number: 0160

G Website: N/A

J Organization type (check only one) [X] 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 chooses to file a return, be sure to file a complete return. Some states require a complete return.

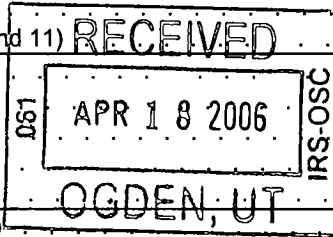
L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 167,885

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

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, 2 Program service revenue, 3 Membership dues, 4 Interest on savings, 5 Dividends, 6a Gross rents, 6b Less: rental expenses, 6c Net rental income, 7 Other investment income, 8a Gross amount from sales of assets, 8b Less: cost or other basis, 8c Gain or (loss), 8d Net gain or (loss), 9 Special events and activities, 9a Gross revenue, 9b Less: direct expenses, 9c Net income, 10a Gross sales of inventory, 10b Less: cost of goods sold, 10c Gross profit or (loss), 11 Other revenue, 12 Total revenue, 13 Program services, 14 Management and general, 15 Fundraising, 16 Payments to affiliates, 17 Total expenses, 18 Excess or (deficit), 19 Net assets at beginning, 20 Other changes, 21 Net assets at end.

SCANNED BY 10 2005



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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 the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22	10,924	10,924	
23	Specific assistance to individuals (attach schedule)	23	0	0	
24	Benefits paid to or for members (attach schedule)	24	15,453	15,453	
25	Compensation of officers, directors, etc.	25	22,902	22,902	
26	Other salaries and wages	26	0		
27	Pension plan contributions	27	0		
28	Other employee benefits	28	0		
29	Payroll taxes	29	2,360	2,360	
30	Professional fundraising fees	30	0		
31	Accounting fees	31	375	375	
32	Legal fees	32	1,093	1,093	
33	Supplies	33	0		
34	Telephone	34	0		
35	Postage and shipping	35	154	154	
36	Occupancy	36	2,942	2,942	
37	Equipment rental and maintenance	37	0		
38	Printing and publications	38	690	690	
39	Travel	39	0		
40	Conferences, conventions, and meetings	40	2,112	2,112	
41	Interest	41	0		
42	Depreciation, depletion, etc. (attach schedule)	42	0		
43	Other expenses not covered above (itemize):				
a	PUBLIC RELATIONS ENTERTAINMENT	43a	1,481	1,481	0
b	PER CAP DUES FIREFIGHTERS ASSOCIATIONS	43b	92,081	92,081	0
c	PENALTY	43c	1,770	1,770	0
d		43d	0	0	0
e		43e	0	0	0
f		43f	0	0	0
g		43g	0	0	0
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	44	154,337	154,337	0

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 the instructions.)

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.

What is the organization's primary exempt purpose? ▶ LOCAL UNION FOR CITY FIREFIGHTERS	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others)
<p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)</p> <p>a LOCAL OR NATIONAL CHARITABLE ACTIVITIES,SUPPORT FOR NEEDY FAMILIES; SPONSORSHIPS OF LOCAL YOUTH ORGANIZATIONS.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ <u>3,480</u>) If this amount includes foreign grants, check here <input type="checkbox"/></p>	360
<p>b CONTRIBUTION TO HURRICANE KATRINA RELIEF EFFORTS.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$ <u>7,444</u>) If this amount includes foreign grants, check here <input type="checkbox"/></p>	120
<p>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.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	153,857
<p>d</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	154,337

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year	
Assets	45 Cash—non-interest-bearing	62,837	45	75,803	
	46 Savings and temporary cash investments		46		
	47 a Accounts receivable	0			
	b Less: allowance for doubtful accounts	0	47c	0	
	48 a Pledges receivable	0			
	b Less: allowance for doubtful accounts	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)	0			
	b Less: allowance for doubtful accounts	0	51c	0	
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments—securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55 a Investments—land, buildings, and equipment: basis	0			
	b Less: accumulated depreciation (attach schedule)	0	55c	0	
56 Investments—other (attach schedule)		0	56	0	
57 a Land, buildings, and equipment: basis	0				
b Less: accumulated depreciation (attach schedule)	0				
58 Other assets (describe)	0	58	0		
59 Total assets (must equal line 74) Add lines 45 through 58	66,594	59	79,560		
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	66,594	72	79,560	
	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)	66,594	73	79,560	
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	66,594	74	79,560	

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

a	Total revenue, gains, and other support per audited financial statements		a	
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	0
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		0
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d		e	0

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

a	Total expenses and losses per audited financial statements		a	
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		0
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	0
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		0
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17) Add lines c and d		e	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 plans	(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	7,965	0	0
Name JAMES BLISS Str 4455 GRANT RD City GRANT ST FL ZIP 32949	Title VP Hr/WK 10	4,041	0	0
Name MICHAEL SHERV Str 2560 CASON LANE City MALABAR ST FL ZIP 32950	Title SECRETARY Hr/WK 10	3,427	0	0
Name SCOTT ADAM Str 24700 DEXTER RD City ASTOR ST FL ZIP 32102	Title TREASURER Hr/WK 10	3,427	0	0
Name DONALD MYERS Str 3895 COREY RD City VALKARIA ST FL ZIP 32950	Title VP Hr/WK 10	4,041	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			

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings		
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b	X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? Note. Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.	75c	X
d	Does the organization have a written conflict of interest policy?	75d	X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				
Name _____ Str _____ City _____ ST _____ ZIP _____				

Part VI Other Information (See 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	0
b	Did the organization file Form 1120-POL for this year?	81b	X

Part VI Other Information (continued)

		Yes	No
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?		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?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?	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.	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	0
b	Gross receipts, included on line 12, for public use of club facilities	86b	0
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	0
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	0
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 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ 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	▶ N/A	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ N/A	
90 a	List the states with which a copy of this return is filed	▶ FL	
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	5
91 a	The books are in care of ▶ Name SCOTT ADAM, TREASURER Telephone no. ▶ (321) 723-3036 Located at ▶ PO BOX 061776 City ST ZIP + 4 ▶ 32906		
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 ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041— Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See 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					152,978
95 Interest on savings and temporary cash investments					455
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					5,236
103 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	158,669
105 Total (add line 104, columns (B), (D), and (E))					158,669

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 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
95	COMMUNITY SERVICE AND EDUCATION; SOCIAL WELFARE OF CITY FIREFIGHTERS

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

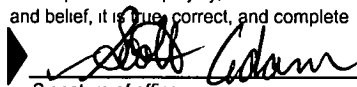
(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(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)

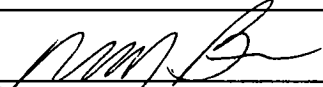
Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including 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.

Signature of officer:  Date: 4-10-06

Type or print name and title: SCOTT ADAM TREASURER

Paid Preparer's Use Only

Preparer's signature:  Date: 3/27/2006

Firm's name (or yours if self-employed), address, and ZIP + 4: RM BONAS, CPA PO BOX 361144, MELBOURNE, FL 32936

Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): 141-42-4499

EIN: 59-3400476 Phone no: 321-255-3499

Line 1 (990) - Public Support and Contributions

	Cash	Non Cash
Line 1a - Direct public support		
1 Contributions	8,634	1
2 Membership dues and assessments (contributions from the public)		2
3 Commercial co-venture		3
4 Special events contributions (Line 9 - Special Events)	0	4
5 _____		5
6 _____		6
7 _____		7
8 _____		8
9 _____		9
10 Total	8,634	10 0
Line 1b - Indirect public support		
Line 1c - Government contributions (grants)		

990(BENE)		Total:	15,453
1	FLOWERS AND BOOSTERLINE	1	601
2	FIREFIGHTERS SOCIAL WELFARE	2	9,527
3	FIREFIGHTERS SAFETY EQUIPMENT	3	5,325
4	4
5	5