

2009

Open to Public Inspection

Form 990-EZ

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)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

Form header section A through J. Includes fields for: A For the 2009 calendar year, or tax year beginning, and ending; B Check if applicable (Address change, Name change, Initial return, Terminated, Amended return, Application pending); C Name of organization (PALM BAY PROFESSIONAL FIREFIGHTERS #2446); D Employer identification number (51-0190348); E Telephone number ((321) 723-3036); F Group Exemption Number (0160); G Accounting Method (X Cash); H Check if the organization is not required to attach Schedule B; I Website (www.iaff2446.com); J Tax-exempt status (X 501(c)(4)).

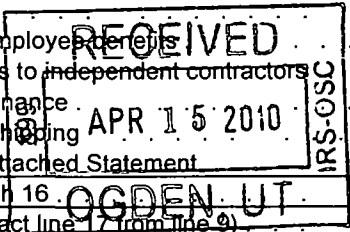
Section K: Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return. Section L: Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ. Total: \$185,614.

Part I: Revenue, Expenses, and Changes in Net Assets or Fund Balances. Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received (4,362); 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments (179,117); 4 Investment income (767); 5a Gross amount from sale of assets other than inventory (0); 5b Less: cost or other basis and sales expenses (0); 5c Gain or (loss) from sale of assets other than inventory (0); 6 Special events and activities (complete applicable parts of Schedule G) (0); 6a Gross revenue (not including \$0 of contributions) (0); 6b Less: direct expenses other than fundraising expenses (0); 6c Net income or (loss) from special events and activities (0); 7a Gross sales of inventory, less returns and allowances (1,368); 7b Less: cost of goods sold; 7c Gross profit or (loss) from sales of inventory (1,368); 8 Other revenue (0); 9 Total revenue (185,614); 10 Grants and similar amounts paid (5,609); 11 Benefits paid to or for members (4,435); 12 Salaries, other compensation, and employee benefits (26,924); 13 Professional fees and other payments to independent contractors (41,472); 14 Occupancy, rent, utilities, and maintenance (8,603); 15 Printing, publications, postage, and shipping (626); 16 Other expenses (114,032); 17 Total expenses (201,701); 18 Excess or (deficit) for the year (-16,087); 19 Net assets or fund balances at beginning of year (107,680); 20 Other changes in net assets or fund balances (0); 21 Net assets or fund balances at end of year (91,593).

Part II: Balance Sheets. Table with columns for (A) Beginning of year and (B) End of year. Rows include: 22 Cash savings, and investments (107,680 / 91,593); 23 Land and buildings; 24 Other assets (0 / 0); 25 Total assets (107,680 / 91,593); 26 Total liabilities (0 / 0); 27 Net assets or fund balances (107,680 / 91,593).

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. (HTA)

SCANNED MAY 07 2010



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<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III)		<b>Expenses</b>	
What is the organization's primary exempt purpose? <u>LOCAL UNION FOR CITY FIREFIGHTERS</u>		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.			
28	<u>LOCAL OR NATIONAL CHARITABLE ACTIVITIES, SUPPORT FOR NEEDY FAMILIES, SPONSORSHIPS OF LOCAL YOUTH ORGANIZATIONS</u>		
	(Grants \$ <u>5,609</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	650
29	<u>COMMUNITY SERVICE PROJECTS, EDUCATE THE PUBLIC ON FIRE HAZARDS AND FIRE SAFETY, ADMINISTRATION, ORGANIZATION AND PROMOTION OF LOCAL UNION FOR CITY FIREFIGHTERS.</u>		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	201,051
30			
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	0
31	Other program services (attach schedule)		
	(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	0
<b>32</b>	<b>Total program service expenses.</b> (add lines 28a through 31a)	<b>32</b>	<b>201,701</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated (See the instructions for Part IV)				
(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
SCOTT ADAM 24700 DEXTER ROAD ASTOR FL 32102	Title TREAS Hr/WK 10.00	3,989	0	0
JAMES BLISS 4455 GRANT RD GRANT FL 32949	Title VP Hr/WK 15.00	4,769	0	0
DAVID GINSBURG 548 GARDENDALE CIR SE PALM BAY FL 32909	Title PRES Hr/WK 20.00	9,408	0	0
LOUIS GRICE 1863 PLANTATION CIR SE PALM BAY FL 32909	Title SEC Hr/WK 10.00	3,989	0	0
MICHAEL SHERVINGTON 2560 CASON LANE MALABAR FL 32950	Title SEC Hr/WK 15.00	4,769	0	0
	Title			
	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0
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	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0
	Title			
	Hr/WK	0	0	0

**Part V Other Information** (Note the statement requirements in the instructions for Part V)

		Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	33		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.	34		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
<b>36</b> 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		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0	37a		
<b>b</b> Did the organization file Form 1120-POL for this year?	37b		X
<b>38 a</b> 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 period covered by this return?	38a		X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved. ▶ <b>38b</b> 0	38b		
<b>39</b> Section 501(c)(7) organizations. Enter.			
<b>a</b> Initiation fees and capital contributions included on line 9. ▶ <b>39a</b> 0	39a		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities. ▶ <b>39b</b> 0	39b		
<b>40 a</b> 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			
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.	40b		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0			
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. ▶ 0			
<b>e</b> 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		X
<b>41</b> List the states with which a copy of this return is filed ▶			
<b>42 a</b> The organization's books are in care of ▶ SCOTT ADAM, TREASURER Telephone no. ▶ (321) 723-3036 Located at ▶ PO BOX 061776 City PALM BAY ST FL ZIP + 4 ▶ 32906			
<b>b</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.	42b		X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		X
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ 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. ▶ <b>43</b> 0	43		0
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ.	45		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	
47 Did the organization engage in lobbying activities? 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	
49 a 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0
Name City ST ZIP	Title Hr/WK	.00	0	0

f Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

d Total number of other independent contractors each receiving o

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

Signature of officer: *Scott Adam*

Type or print name and title: SCOTT ADAM

**Paid Preparer's Use Only** Preparer's signature: *R.M. Bonas*

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

May the IRS discuss this return with the preparer shown above? See





**Part I, Line 16 (990-EZ) - Other Expenses**

114,032

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	
12	Unrelated business income taxes	12	0
13	CONVENTION, TRAVEL, SEMINARS	13	4,459
14	PAYROLL TAX EXPENSE	14	2,222
15	PER CAPS/DUES	15	103,424
16	PUBLICATIONS	16	78
17	PROMOTION/ADVERTISING	17	2,862
18	WEB SITE, INTERNET, COMPUTER MAINTENANCE	18	987
19		19	
20		20	
21		21	
22		22	
23		23	
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