

Form 990-EZ

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)

OMB No 1545-1150

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

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

C Name of organization: INTERNATIONAL ASSOCIATION OF FIRE 2446 IAFF
Number and street (or P O box, if mail is not delivered to street address): 1465 GEORGIA ST NE
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: PALM BAY, FL 32907

D Employer identification number: 51-0190348
E Telephone number: (321) 723-3036
F Group Exemption Number: 0160

G Accounting Method: [X] Cash [ ] Accrual Other (specify) \_\_\_\_\_

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

I Website: www.iaff2446.com

J Tax-exempt status (check only one): [ ] 501(c)(3) [X] 501(c)( 5) (insert no ) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [ ] Corporation [ ] Trust [X] Association [ ] Other \_\_\_\_\_

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 160,127

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 [X]

Table with 3 columns: Line number, Description, and Amount. Rows include Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21).

**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 . . . . .	199,413	<b>22</b>	158,946
<b>23</b> Land and buildings . . . . .		<b>23</b>	170,673
<b>24</b> Other assets (describe in Schedule O) . . . . .		<b>24</b>	
<b>25 Total assets</b> . . . . .	199,413	<b>25</b>	329,619
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	1,643	<b>26</b>	82,226
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	197,770	<b>27</b>	247,393

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

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

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

What is the organization's primary exempt purpose?

WELFARE AND SAFETY OF ITS UNION MEMBERS

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

<b>28</b> PROMOTING THE WELFARE AND SAFETY OF ITS UNION MEMBERSHIP BASE OF PROFESSIONAL FIREFIGHTERS IN THE CITY OF PALM BAY, FLORIDA (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	78,348
<b>29</b> SUPPORTING AND ADVANCING THE CAUSES OF CHARITABLE ORGANIZATIONS INCLUDING THE MUSCULAR DYSTROPHY ASSOCIATION MDA AND LOCAL NON PROFIT ORGANIZATIONS AND SCHOOLS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	8,719
<b>30</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>	87,067

**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
DAVID GINSBURG PRESIDENT	020 00	9,841		
CHERYL PARENTE SECRETARY	010 00	4,912		
RONALD ROSS TREASURER	010 00	4,109		
BRIAN GENT VICE PRES	010 00	4,109		
JOSEPH GIANANTONIO VICE PRES	010 00	4,912		

**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
<b>33</b>	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		No
<b>34</b>	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)		No
<b>35a</b>	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)?		No
<b>b</b>	If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O		
<b>35c</b>	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		No
<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		No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions	<b>37a</b>	269
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>37b</b>	No
<b>38a</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 tax year covered by this return?	<b>38a</b>	No
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved	<b>38b</b>	
<b>39</b>	Section 501(c)(7) organizations Enter		
<b>a</b>	Initiation fees and capital contributions included on line 9	<b>39a</b>	
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>	
<b>40a</b>	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<b>b</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	<b>40b</b>	
<b>c</b>	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		
<b>d</b>	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		
<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	<b>40e</b>	No
<b>41</b>	List the states with which a copy of this return is filed		
<b>42a</b>	The organization's books are in care of <u>RON ROSS TREASURER</u> Telephone no <u>(321) 723-3036</u> Located at <u>1465 GEORGIA ST NE PALM BAY, FL</u> ZIP + 4 <u>32907</u>		
<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	<b>42b</b>	No
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country	<b>42c</b>	No
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	<b>43</b>	
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	<b>44a</b>	No
<b>b</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	<b>44b</b>	No
<b>c</b>	Did the organization receive any payments for indoor tanning services during the year?	<b>44c</b>	No
<b>d</b>	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>44d</b>	No
<b>45a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>45a</b>	No
<b>45b</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)	<b>45b</b>	No

Yes No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . 46 No

Part VI Section 501(c)(3) organizations only

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

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

Yes No

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a No

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 "

Table with 5 columns: (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. Row 1 contains 'NONE'.

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

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1 contains 'NONE'.

d Total number of other independent contractors each receiving over \$10

52 Did the organization complete Schedule A? NOTE. All Section 501(c)(3) completed Schedule A . . . . .

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

Sign Here \*\*\*\*\* Signature of officer DAVID GINSBURG PRESIDENT Type or print name and title

Paid Preparer Use Only Print/Type preparer's name RICHARD BONAS Preparer's signature Firm's name RM BONAS CPA Firm's address PO BOX 361144 MELBOURNE, FL 32936

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

## TY 2014 Compensation Explanation

**Name:** INTERNATIONAL ASSOCIATION OF FIRE 2446 IAFF

**EIN:** 51-0190348

**Software ID:** 14000292

**Software Version:** 14.4.1.0

Person Name	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2014**

**Open to Public Inspection**

Name of the organization  
INTERNATIONAL ASSOCIATION OF FIRE 2446 IAFF

**Employer identification number**

51-0190348

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990-EZ, Part I, Line 8, Other Revenue	PROPERTY TAX CREDIT RECEIVED AT CLOSING OF BUILDING PURCHASE 729
Form 990-EZ, Part I, Line 8, Other Revenue	PFIA ADMINISTRATION FEES RECEIVED 1,362
Form 990-EZ, Part I, Line 10, Grants Paid	Activity CHARITABLE, Grantee MDA, Cash Grant 8,000, Relationship
Form 990-EZ, Part I, Line 16, Other Expenses	Travel 2,964
Form 990-EZ, Part I, Line 16, Other Expenses	Meals and entertainment 206
Form 990-EZ, Part I, Line 16, Other Expenses	Fundraising 940
Form 990-EZ, Part I, Line 16, Other Expenses	Conferences, conventions, and meetings 6,741
Form 990-EZ, Part I, Line 16, Other Expenses	Interest 3,085
Form 990-EZ, Part I, Line 16, Other Expenses	Telephone 416
Form 990-EZ, Part I, Line 16, Other Expenses	Depreciation 1,898
Form 990-EZ, Part I, Line 16, Other Expenses	PROMOTION AND ADVERTISING 1,079
Form 990-EZ, Part I, Line 16, Other Expenses	BUILDING INSURANCE 2,174
Form 990-EZ, Part I, Line 16, Other Expenses	MOVING EXPENSE 414
Form 990-EZ, Part I, Line 16, Other Expenses	WEBSITE 415
Form 990-EZ, Part I, Line 16, Other Expenses	OFFICE EXPENSE 2,127
Form 990-EZ, Part I, Line 16, Other Expenses	PER CAP DUES TO AFFILIATES 29,877
Form 990-EZ, Part I, Line 16, Other Expenses	DUES AND SUBSCRIPTIONS 2,564
Form 990-EZ, Part I, Line 16, Other Expenses	POLITICAL ACTIVITY EXPENSE 269
Form 990-EZ, Part I, Line 16, Other Expenses	FEES 33
Form 990-EZ, Part I, Line 16, Other Expenses	SOCIAL EVENTS FOR MEMBERS 4,114

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990-EZ, Part II, Line 26, Liabilities	PAYROLL TAX LIABILITY Beginning of year 1,643, End of year 1,223
Form 990-EZ, Part II, Line 26, Liabilities	MORTGAGE ON BUILDING PAYABLE Beginning of year 0, End of year 81,003