

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

2002

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 2002 calendar year, or tax year beginning , 2002, and ending , 20

- 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 IND HBR BCH VOLUNTEER FIRE DEPT		D Employer identification number 59-2097488
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (321) 777-7217
	1116 PINETREE DRIVE		
City or town state or country and ZIP + 4 INDIAN HARBOUR BCH, FL 32937			F Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 ▶

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

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

I Enter 4-digit GEN ▶

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

G Web site ▶

J Organization type (check only one) ▶ 501(c) 3 (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.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 55,416

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

SCANNED MAY 13 2003

1	Contributions, gifts, grants, and similar amounts received		
a	Direct public support	1a	27,259
b	Indirect public support	1b	
c	Government contributions (grants)	1c	
d	Total (add lines 1a through 1c) (cash \$ 27,259 noncash \$)	1d	27,259
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	22,500
3	Membership dues and assessments	3	
4	Interest on savings and temporary cash investments	4	66
5	Dividends and interest from securities	5	2,966
6a	Gross rents	6a	
b	Less rental expenses	6b	
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	
7	Other investment income (describe)	7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b	Less cost or other basis and sales expenses	8a	
c	Gain or (loss) (attach schedule)	8b	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	
9	Special events and activities (attach schedule)	8d	
a	Gross revenue (not including \$ 2,625 of contributions reported on line 1a)	9a	2,625
b	Less direct expenses other than fundraising expenses	9b	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	2,625
10a	Gross sales of inventory, less returns and allowances	10a	
b	Less cost of goods sold	10b	
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
11	Other revenue (from Part VII, line 103)	11	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	55,416
13	Program services (from line 44, column (B))	13	31,950
14	Management and general (from line 44, column (C))	14	9,295
15	Fundraising (from line 44, column (D))	15	1,465
16	Payments to affiliates (attach schedule)	16	
17	Total expenses (add lines 16 and 44, column (A))	17	42,710
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	12,706
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	308,775
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	321,481

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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 page 21 of 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 \$ _____ noncash \$ _____)	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25				
26	Other salaries and wages	26				
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29				
30	Professional fundraising fees	30				
31	Accounting fees	31	250	250		
32	Legal fees	32				
33	Supplies	33				
34	Telephone	34	1,024	1,024		
35	Postage and shipping	35				
36	Occupancy	36				
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39				
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	18,036	17,629	407	
43	Other expenses not covered above (itemize) a PGM SVCS	43a	14,321	14,321		
	b MGMT AND GENERAL SVCS	43b	7,614	7,614		
	c FUNDRAISING	43c	1,465		1,465	
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	42,710	31,950	9,295	1,465

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 \$ _____, (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 24 of the instructions.)

What is the organization's primary exempt purpose? FIRE FIGHTING		Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a	FIRE PROTECTION FOR THE CITY OF INDIAN HARBOUR, FL FIRE FIGHTING, FIRE PREVENTION, EDUCATIONAL ACTIVITIES, SAFETY INSPECTIONS, TRAINING OF FIREFIGHTERS (Grants and allocations \$ _____)	31,950
b	(Grants and allocations \$ _____)	
c	(Grants and allocations \$ _____)	
d	(Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	31,950

Part IV Balance Sheets (See page 24 of the instructions)

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
45	Cash - non-interest-bearing	1,818	45	2,768	
46	Savings and temporary cash investments	32,821	46	39,725	
47 a	Accounts receivable	47a			
b	Less allowance for doubtful accounts	47b	47c		
48 a	Pledges receivable	48a			
b	Less allowance for doubtful accounts	48b	48c		
49	Grants receivable		49		
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
A	51 a Other notes and loans receivable (attach schedule)	51a			
s	b Less allowance for doubtful accounts	51b	51c		
s	52 Inventories for sale or use		52		
e	53 Prepaid expenses and deferred charges		53		
t	54 Investments - securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	77,203	54	80,821	
s	55 a Investments - land, buildings, and equipment basis	55a			
	b Less accumulated depreciation (attach schedule)	55b	55c		
	56 Investments - other (attach schedule)		56		
	57 a Land, buildings, and equipment basis	478,217			
	b Less accumulated depreciation (attach schedule)	57b	286,150	57c	271,796
	58 Other assets (describe <input type="checkbox"/>)		58		
	59 Total assets (add lines 45 through 58) (must equal line 74)	397,992	59	395,110	
L	60 Accounts payable and accrued expenses		60		
i	61 Grants payable		61		
a	62 Deferred revenue		62		
b	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
i	64 a Tax-exempt bond liabilities (attach schedule)		64a		
t	b Mortgages and other notes payable (attach schedule)		64b		
i	65 Other liabilities (describe <input type="checkbox"/>)	89,217	65	73,629	
e	66 Total liabilities (add lines 60 through 65)	89,217	66	73,629	
N	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
F	67 Unrestricted	308,775	67	321,481	
u	68 Temporarily restricted		68		
n	69 Permanently restricted		69		
d	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
A	70 Capital stock, trust principal, or current funds		70		
s	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
B	72 Retained earnings, endowment, accumulated income, or other funds		72		
s	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)	308,775	73	321,481	
e	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	397,992	74	395,110	

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 VI Other Information (See page 27 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		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		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	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?		X
81a	Enter direct or indirect political expenditures. See line 81 instructions		
81b	Did the organization file Form 1120-POL for this year?		X
82a	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	
82b	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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		X
85b	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
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		X
85h	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?		
86a	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs. Enter a Gross income from members or shareholders		
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		X
89a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
89b	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		X
90a	List the states with which a copy of this return is filed		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		
91	The books are in care of <u>EDWARD MCGURK</u> Telephone no <u>321-777-7217</u> Located at <u>204 WATERBURY IND HBR BCH FL</u> ZIP + 4 <u>32937</u>		
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		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	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	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					22,500
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					66
96 Dividends and interest from securities					2,966
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					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					25,532
105 Total (add line 104, columns (B), (D), and (E))					25,532

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 32 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)
93G	CONTRACT WITH CITY OF INDIAN HBR BCH TO PROVIDE FIRE PROTECTION SERVICES
95	INTREST ON OPERATING FUNDS
96	DIVIDEND ON INVESTMENT OFR EQPT IMPROVEMENTS & FUTURE REPLACEMENT

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 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
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (a) Did the organization during the year receive any funds directly or indirectly to pay premiums? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on any personal benefit contract? Yes No
- Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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.

Please Sign Here
 Signature of officer: Edward McGurt
 Type or print name and title: EDWARD MCGURT

Paid Preparer's Use Only
 Preparer's signature: Allen Miller
 Firm's name (or yours if self-employed): MILLER, MILLER & ASSOCIATES
 address and ZIP + 4: 2087A SARNO ROAD MELBOURNE FL

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

IND HBR BCH VOLUNTEER FIRE DEPT

59-2097488

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(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
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)</p>	3	X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>	4	X
<p>Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments</p>		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
	11

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting**

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	22,500	17,500	17,500	17,500	75,000
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	27,159	37,052	31,321	32,568	128,100
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	3,032	4,159	1,288	1,533	10,012
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	52,691	58,711	50,109	51,601	213,112
24 Line 23 minus line 17	25,532	21,659	18,788	19,033	85,012
25 Enter 1% of line 23	527	587	501	516	
26 Organizations described on lines 10 or 11					
a Enter 2% of amount in column (e), line 24					26a 1,700
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 85,012
d Add: Amounts from column (e) for lines 18 <u>10,012</u> 19 _____					26d 10,012
22 _____ 26b _____					26e 75,000
e Public support (line 26c minus line 26d total)					26e 75,000
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 88.22%
27 Organizations described on line 12					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines 15 _____ 16 _____					27c _____
17 _____ 20 _____ 21 _____					27d _____
d Add: Line 27a total _____ and line 27b total _____					27e _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

▶ See separate instructions ▶ Attach to your tax return

2002

Attachment
Sequence No **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

IND HBR BCH VOLUNTEER FIRE DEPT

PROGRAM SERVICES - 1

59-2097488

Part I Election To Expense Certain Tangible Property Under Section 179

Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
(a) Description of property (b) Cost (business use only) (c) Elected cost			
6			
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12 ▶	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Deduction Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5 year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20 year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12 year		12 yrs		S/L	
c	40-year		40 yrs	MM	S/L	

Part IV Summary (See page 6 of the instructions)

21	Listed property Enter amount from line 28	21	17,629
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	17,629
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution See page 8 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)								25			
26 Property used more than 50% in a qualified business use (see page 7 of the instructions)											
STATEMENT #	50	%									
		%									
		%									
27 Property used 50% or less in a qualified business use (see page 7 of the instructions)											
		%				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1								28	17,629		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1									29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles see page 2 of the instructions)	(a)	(b)	(c)	(d)	(e)	(f)						
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6						
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions)		

Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total Add amounts in column (f) See page 9 of the instructions for where to report					44

Depreciation and Amortization (Including Information on Listed Property)

2002

Attachment
Sequence No **67**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

IND HBR BCH VOLUNTEER FIRE DEPT

MANAGEMENT/GENERAL -

59-2097488

Part I Election To Expense Certain Tangible Property Under Section 179

Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000						
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2							
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000						
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4							
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">(a) Description of property</th> <th style="width: 25%;">(b) Cost (business use only)</th> <th style="width: 25%;">(c) Elected cost</th> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> </table>				(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost							
6									
7	Listed property Enter the amount from line 29	7							
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8							
9	Tentative deduction Enter the smaller of line 5 or line 8	9							
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10							
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11							
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12							
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12	13							

Note Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Deduction Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year		40 yrs	MM	S/L	

Part IV Summary (See page 6 of the instructions)

21	Listed property Enter amount from line 28	21	407
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	407
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution See page 8 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)							25				
26 Property used more than 50% in a qualified business use (see page 7 of the instructions)											
STATEMENT #	51		%								
			%								
			%								
27 Property used 50% or less in a qualified business use (see page 7 of the instructions)											
			%				S/L-				
			%				S/L-				
			%				S/L-				
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	407			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29			

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles see page 2 of the instructions)	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 3	Vehicle 4	Vehicle 4	Vehicle 5	Vehicle 5	Vehicle 6	Vehicle 6
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions)		

Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions)					
43 Amortization of costs that began before your 2002 tax year				43	
44 Total Add amounts in column (f) See page 9 of the instructions for where to report				44	

Name as shown on Return

IND HBR BCH VOLUNTEER FIRE DEPT

Employer identification number

59-2097488

OTHER EXP-LINE 43A PGRM SERVICES

Description	Amount
SOCIAL ACTIVITIES	8,008
BEVERAGES	5,569
SERVICE AWARDS	744
Total	14,321

LINE 43A MGMT & GENERAL SVCES

Description	Amount
CORPORATE MEETINGS	1,324
HALL CLEANING	1,560
TAXES & LISCENSE	70
MISCELLANEOUS EXPENSE	2,429
DRILL NIGHTS	2,231
Total	7,614

---43A FUNDRAISING----

Description	Amount
FUNDRAISING	1,465
Total	1,465

INVESTMENT SEC PRT IV LINE 54 LST YEAR

Description	Amount
COMMON STOCK	
A CORPORATE	16,842
B US GOV SECURITIES	60,361
Total	77,203

INVESTMNT SEC PART IV LINE 54 THIS YR

Description	Amount
COMMON STOCK	
A CORPORATE	20,127
B US GOV SECURITIES	60,694
Total	80,821

Name as shown on Return

IND HBR BCH VOLUNTEER FIRE DEPT

Employer identification number

59-2097488

ART IV LINE 65 OTHER LIABILITIES

Description	Amount
YR END-BOOK VALUE	
TRUCK 356	38,925
TRUCK 56	50,292
Total	89,217

PART IV LINE 65 OTHER LIABILITIES

Description	Amount
YR END-BOOK VALUE	
TRUCK 356	29,192
TRUCK 56	44,437
Total	73,629

NOT USED

STATEMENT 50

IND HBR BCH VOLUNTEER FIRE DEPT

59-2097488

FIRE HOUSE 1011990100	216,991	216,991	31SB	6,889
FIRE TRUCK 1011995100	175,049	175,049	5 SL	1,775
THERMAL IM 1011998100	24,000	24,000	7 SL	3,429
BUNKER GEA 1011994100	1,000	1,000	7	
DEFIBRILLA 1011998100	3,294	3,294	7 SL	471
TWO ICE CH 1011996100	80	80	7 SL	11
TELEVISION 1011998100	400	400	5 SL	80
PRINTER 1011999100	372	372	5 SL	74
FIRE ENGIN 1012000100	50,000	50,000	5 SL	4,900
TOTALS				17,629

NOT USED

STATEMENT 50

FIRE HOUSE 1011990100	216,991	216,991	31SB	6,889
FIRE TRUCK 1011995100	175,049	175,049	5 SL	1,775
THERMAL IM 1011998100	24,000	24,000	7 SL	3,429
BUNKER GEA 1011994100	1,000	1,000	7	
DEFIBRILLA 1011998100	3,294	3,294	7 SL	471
TWO ICE CH 1011996100	80	80	7 SL	11
TELEVISION 1011998100	400	400	5 SL	80
PRINTER 1011999100	372	372	5 SL	74
FIRE ENGIN 1012000100	50,000	50,000	5 SL	4,900
BODY BLDG 1011994100	229	229	7	
CHRISTMAS 1011994100	302	302	7	
PING PONG 1011995100	282	282	7 SL	2
CHRISTMAS 1011995100	513	513	7 SL	2
TELEVISION 1011996100	1,677	1,677	7 SL	237
REFRIGERAT 1011996100	1,163	1,163	7 SL	166
COMPUTER W 1011996100	2,665	2,665	5	
TRUCK SPEA 1011996100	200	200	5	
TOTALS				18,036

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Form 8868

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065 1066, or 1041

Table with 3 columns: Type or print, Name of Exempt Organization, Employer identification number. Includes address: 1116 PINETREE DRIVE, INDIAN HARBOUR BCH, FL 32937

COPY

Check type of return to be filed (file a separate application for each return)

- Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (corporation), Form 990-T (sec 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 8870

- If the organization does not have an office or place of business in the United States, check this box
If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)
If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 2002 to file the exempt organization return for the organization named above
2 If this tax year is for less than 12 months, check reason
3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits
3b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made
3c Balance Due Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS

Signature and Verification

Under penalties of perjury I declare that I have examined this form, including accompanying schedules and statements and to the best of my knowledge and belief it is true correct and complete and that I am authorized to prepare this form

Signature Title Date

For Paperwork Reduction Act Notice, see instruction

EEA

Form 8868 (12-2000)

Handwritten marks resembling a 'C' and a 'Y'