

# Return of Organization Exempt From Income Tax

**2005**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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 10/1/2005, and ending 9/30/2006

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

**C** Name of organization: Port Canaveral Marine Firefighting Training Academy, Inc  
 Number and street (or P O box if mail is not delivered to street address) 8970 Columbia Road  
 Room/suite \_\_\_\_\_  
 City or town Cape Canaveral State or country FL ZIP + 4 32920-5127

**D** Employer identification number: 59-3466999

**E** Telephone number: \_\_\_\_\_

**F** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**G** Website: N/A

**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 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: 71,955

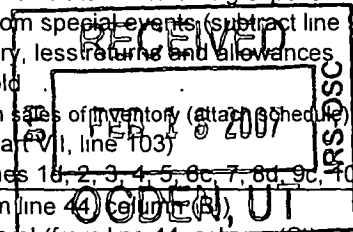
**H and I** are not applicable to section 527 organizations.  
**H(a)** Is this a group return for affiliates? Yes  No   
**H(b)** If "Yes," enter number of affiliates: \_\_\_\_\_  
**H(c)** Are all affiliates included? Yes  No   
**H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes  No   
**I** Group Exemption Number: \_\_\_\_\_

**M** Check  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)**

		1a		1b		1c		1d	
<b>1</b> Contributions, gifts, grants, and similar amounts received:									
<b>a</b> Direct public support		0		0		0		0	
<b>b</b> Indirect public support		0		0		0		0	
<b>c</b> Government contributions (grants)		0		0		0		0	
<b>d</b> Total (add lines 1a through 1c) (cash \$ 0 noncash \$ 0)		0		0		0		71,955	
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)								0	
<b>3</b> Membership dues and assessments								0	
<b>4</b> Interest on savings and temporary cash investments								0	
<b>5</b> Dividends and interest from securities								0	
<b>6 a</b> Gross rents		6a		6b		6c		0	
<b>b</b> Less: rental expenses								0	
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)								0	
<b>7</b> Other investment income (describe _____)								0	
<b>8 a</b> Gross amount from sales of assets other than inventory		(A) Securities		(B) Other		8d		0	
<b>b</b> Less: cost or other basis and sales expenses		0		0					
<b>c</b> Gain or (loss) (attach schedule)		0		0					
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))		0		0				0	
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>									
<b>a</b> Gross revenue (not including \$ 0 of contributions reported on line 1a)		9a		9b		9c		0	
<b>b</b> Less: direct expenses other than fundraising expenses		0		0					
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)								0	
<b>10 a</b> Gross sales of inventory, less returns and allowances		10a		10b		10c		0	
<b>b</b> Less: cost of goods sold		0		0				0	
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)								0	
<b>11</b> Other revenue (from Part VII, line 103)								0	
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								71,955	
<b>13</b> Program services (from line 2)								61,788	
<b>14</b> Management and general (from line 44, column (C))								818	
<b>15</b> Fundraising (from line 44, column (D))								0	
<b>16</b> Payments to affiliates (attach schedule)								0	
<b>17</b> Total expenses (add lines 16 and 44, column (A))								62,606	
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)								9,349	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))								10,172	
<b>20</b> Other changes in net assets or fund balances (attach explanation)								0	
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)								19,521	

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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	0	0		
23	Specific assistance to individuals (attach schedule)	23	0	0		
24	Benefits paid to or for members (attach schedule)	24	0			
25	Compensation of officers, directors, etc	25	26,847	26,847	0	
26	Other salaries and wages	26	29,605	29,605		
27	Pension plan contributions	27	0			
28	Other employee benefits	28	0			
29	Payroll taxes	29	5,336	5,336		
30	Professional fundraising fees	30	0			
31	Accounting fees	31	513		513	
32	Legal fees	32	305		305	
33	Supplies	33	0			
34	Telephone	34	0			
35	Postage and shipping	35	0			
36	Occupancy	36	0			
37	Equipment rental and maintenance	37	0			
38	Printing and publications	38	0			
39	Travel	39	0			
40	Conferences, conventions, and meetings	40	0			
41	Interest	41	0			
42	Depreciation, depletion, etc (attach schedule)	42	0	0	0	
43	Other expenses not covered above (itemize)					
a	-----	43a	0	0	0	
b	-----	43b	0	0	0	
c	-----	43c	0	0	0	
d	-----	43d	0	0	0	
e	-----	43e	0	0	0	
f	-----	43f	0	0	0	
g	-----	43g	0	0	0	
44	<b>Total functional expenses.</b> Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	62,606	61,788	818	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? ▶ <u>Maritime firefighting and life safety training</u>	<b>Program Service Expenses</b>
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.)	(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
<p>a <u>Provide marine firefighting and life safety training and instruction to the maritime community, shipboard and shoreside firefighters, and emergency response personnel in support of the Canaveral Port Authority who provide the facilities for training at no charge to the organization. No value has been assigned for the value of the facilities provided.</u></p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	61,788
<p>b _____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c _____</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d _____</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><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . ▶</p>	<b>61,788</b>

**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)		(B)
		Beginning of year		End of year
Assets	45 Cash—non-interest-bearing	10,172	45	19,738
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 0		
	b Less: allowance for doubtful accounts	47b 0	47c 0	0
	48 a Pledges receivable	48a 0		
	b Less: allowance for doubtful accounts	48b 0	48c 0	0
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0
	51 a Other notes and loans receivable (attach schedule)	51a 0		
	b Less: allowance for doubtful accounts	51b 0	51c 0	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	55a 0		
	b Less: accumulated depreciation (attach schedule)	55b 0	55c 0	0
56 Investments—other (attach schedule)		56	0	
57 a Land, buildings, and equipment basis	57a 0			
b Less: accumulated depreciation (attach schedule)	57b 0	57c 0	0	
58 Other assets (describe _____ )	0	58	0	
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58	10,172	59	19,738	
Liabilities	60 Accounts payable and accrued expenses		60	217
	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 <b>Total liabilities.</b> Add lines 60 through 65	0	66	217	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	10,172	67	19,521
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input 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		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	10,172	73	19,521
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	10,172	74	19,738

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

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

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

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	
<b>b</b>	Amounts included on line a but not on Part I, line 17			
<b>1</b>	Donated services and use of facilities	<b>b1</b>		
<b>2</b>	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20	<b>b3</b>		
<b>4</b>	Other (specify): .....	<b>b4</b>	0	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	0
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
<b>1</b>	Investment expenses not included on Part I, line 6b	<b>d1</b>		
<b>2</b>	Other (specify): .....	<b>d2</b>	0	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>	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 <u>David J. Sargeant</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>President</u> Hr/WK <u>2</u>	<u>9,500</u>	<u>0</u>	<u>0</u>
Name <u>Rob Weiner</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Vice President</u> Hr/WK <u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>John Cunningham</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Secretary</u> Hr/WK <u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>N. Dale Borchers</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Treasurer/Mainte</u> Hr/WK <u>20</u>	<u>17,207</u>	<u>0</u>	<u>0</u>
Name <u>Al Studt</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Asst Treasurer</u> Hr/WK <u>2</u>	<u>140</u>	<u>0</u>	<u>0</u>
Name <u>Chris Comstock</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Director</u> Hr/WK <u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name <u>Jack Habethier</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Maintenance</u> Hr/WK <u>16</u>	<u>7,056</u>	<u>0</u>	<u>0</u>
Name <u>Brian Dennison</u> Str <u>8970 Columbia Rd</u> City <u>Cape Canaveral</u> ST <u>FL</u> ZIP <u>32920</u>	Title <u>Program Director</u> Hr/WK <u>20</u>	<u>9,500</u>	<u>0</u>	<u>0</u>
Name <u>N/A</u> Str City ST ZIP	Title Hr/WK			
Name <u>N/A</u> Str City ST ZIP	Title Hr/WK			

<b>Part V-A</b> Current Officers, Directors, Trustees, and Key Employees <i>(continued)</i>	Yes	No
<b>75 a</b> Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . 6		
<b>b</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)	<b>75b</b>	X
<b>c</b> 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? <b>Note.</b> 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	<b>75c</b>	X
<b>d</b> Does the organization have a written conflict of interest policy? . . . . .	<b>75d</b>	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 <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				
Name <u>N/A</u> Str _____ City <u>ST</u> ZIP _____				

<b>Part VI - Other Information</b> <i>(See the instructions)</i>	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	X
<b>77</b> 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	<b>77</b>	X
<b>78 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	<b>78b</b>	N/A
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	X
<b>80 a</b> 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?	<b>80a</b>	X
<b>b</b> If "Yes," enter the name of the organization <b>▶ Cape Canaveral Volunteer Fire Department, Inc</b> _____ and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81 a</b> Enter direct and indirect political expenditures (See line 81 instructions)	<b>81a</b>	N/A
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>81b</b>	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 Unknown		
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?		
	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
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.		
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
	85f 0		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
	85g		
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		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12.		
	86a		
b	Gross receipts, included on line 12, for public use of club facilities		
	86b		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
	87a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
	88		
89 a	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	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
	89b		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ -0-		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ -0-		
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	16
91 a	The books are in care of ▶ Name David J. Sargeant Telephone no ▶ (321) 783-4424 Located at ▶ 8970 Columbia Road City Cape Canaveral ST FL ZIP + 4 ▶ 32920-5127		
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
	91b		
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
	91c		
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					71,955
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	71,955
105 Total (add line 104, columns (B), (D), and (E))					71,955

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)
▼	

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

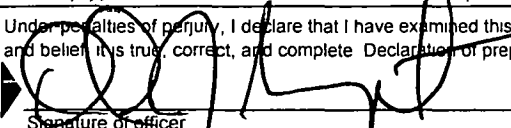
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

**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, from 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)

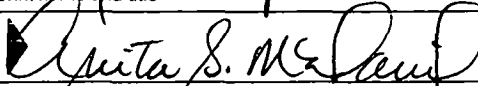
Under penalties of perjury, I declare that I have examined this return, the accompanying schedules and statements, and all the information reported hereon, and believe it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all the information provided to the preparer by the taxpayer.

Please Sign Here

Signature of officer: 

David J. Sargeant, President  
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: 

Firm's name (or yours if self-employed), address, and ZIP + 4: Anita S. McDaniel, C P A  
315 Magnolia Avenue, Merritt Isla



**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 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2005**

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

Port Canaveral Marine Firefighting Training Academy, Inc

Employer identification number

59-3466999

**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	0	0	0	0
None	0	0	0	0
None	0	0	0	0
None	0	0	0	0
None	0	0	0	0
Total number of other employees paid over \$50,000 ▶		None		

**Part II-A 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		0
None		0
None		0
None		0
None		0
Total number of others receiving over \$50,000 for professional services ▶		None

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		0
None		0
None		0
None		0
None		0
Total number of other contractors receiving over \$50,000 for other services ▶		None

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

(HTA)

**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 ► \$ <u>0</u> (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>		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 a Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments )		X
b Do you have a section 403(b) annuity plan for your employees?		X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	X	
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 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 ► \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Country \_\_\_\_\_
- 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 )
- 11 a  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 )
- 11 b  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) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization ►  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See page 6 of the instructions )

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

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total	
15	Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	117,120	150,424	170,010	155,191	592,745	
16	Membership fees received					0	
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					0	
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					0	
19	Net income from unrelated business activities not included in line 18					0	
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0	
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					0	
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	0	0	0	0	0	
23	Total of lines 15 through 22	117,120	150,424	170,010	155,191	592,745	
24	Line 23 minus line 17	117,120	150,424	170,010	155,191	592,745	
25	Enter 1% of line 23	1,171	1,504	1,700	1,552		
26	<b>Organizations described on lines 10 or 11:</b>	a Enter 2% of amount in column (e), line 24 ▶				26a	11,855
	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 2001 through 2004 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	592,745
	d Add Amounts from column (e) for lines 18 <u>0</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u> ▶					26d	0
	e Public support (line 26c minus line 26d total) ▶					26e	592,745
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f	100 00%
27	<b>Organizations described on line 12:</b>	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					
	(2004) _____ (2003) _____ (2002) _____ (2001) _____						
	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 11b, 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						
	(2004) _____ (2003) _____ (2002) _____ (2001) _____						
	c Add Amounts from column (e) for lines 15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u> ▶					27c	0
	d Add Line 27a total <u>0</u> and line 27b total <u>0</u> ▶					27d	0
	e Public support (line 27c total minus line 27d total) ▶					27e	0
	f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶					27f	0
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g	0 00%
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h	0 00%
28	<b>Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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						

**Part V Private School Questionnaire** (See page 7 of the instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement ) ----- ----- -----		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement ) ----- ----- -----		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group      Check **b**  if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)	0	0
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)	0	0
41	Lobbying nontaxable amount Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>	
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	0	0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions )**

51. Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of
  - (i) Cash
  - (ii) Other assets
- b Other transactions
  - (i) Sales or exchanges of assets with a noncharitable exempt organization
  - (ii) Purchases of assets from a noncharitable exempt organization
  - (iii) Rental of facilities, equipment, or other assets
  - (iv) Reimbursement arrangements
  - (v) Loans or loan guarantees
  - (vi) Performance of services or membership or fundraising solicitations
- c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?  Yes  No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Port Canaveral Marine Firefighting Training Academy, Inc.

59-3466999  
Form 990  
09-30-06

**Part V-A – 75(a)**

Cape Canaveral Volunteer Fire Department provides management, supervision and training personnel for the Port Canaveral Marine Firefighting Training Academy, Inc.

The following are officers and/or employees of the Training Academy and the Fire Department. The position and salaries shown are for the Fire Department. Position and salaries for the Training Academy are shown on page 5, Part V-A of Form 990.

<b>Name</b>	<b>Position</b>	<b>Compensation</b>
David J. Sargeant	CEO/Fire Chief	\$ 88,500
N. Dale Borchers	Treasurer/Maintenance	55,099
John Cunningham	Secy/Asst Fire Chief	78,348
Brian Dennison	Captain	63,150

**Part I (8868) - Books in care of**

Name

<input checked="" type="checkbox"/>	Person	
<input type="checkbox"/>	Business	David J. Sargeant

Address

8970 Columbia Road, Cape Canaveral, FL

Fax no.

Telephone no

(321) 783-4424

City

Cape Canaveral

State

FL

Zip code

32920-5127

Foreign country



## Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

**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*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile)

<b>Type or print</b>	Name of Exempt Organization <b>Port Canaveral Marine Firefighting Training Academy, Inc</b>	Employer identification number <b>59-3466999</b>
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O box, see instructions <b>8970 Columbia Road</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>Cape Canaveral, FL 32920-5127</b>	

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

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ See attached worksheet

Telephone No ▶ (321) 783-4424 FAX No. ▶ \_\_\_\_\_

- 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 this is for the **whole** group, check this box  . 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-months for a **Form 990-T corporation**) extension of time until 5/15/2007 to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning 10/1/2005, and ending 9/30/2006

2 If this tax year is for less than 12 months, check reason.  Initial return  Final return  Change in accounting period

3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ 0

c **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 (Electronic Federal Tax Payment System) See instructions \$ 0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions