

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 07-01-2013, and ending 06-30-2014

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

C Name of organization: FLORIDA SMACNA INC. Number and street (or P O box, if mail is not delivered to street address): 6767 N WICKHAM RD. Room/suite: City or town, state or province, country, and ZIP or foreign postal code: MELBOURNE, FL 32940

D Employer identification number: 59-2949075. E Telephone number: (321) 242-8223. F Group Exemption Number

G Accounting Method: Cash, Accrual, Other (specify)

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

I Website: www.flsmacna.org

J Tax-exempt status (check only one): 501(c)(3), 501(c)(6), 4947(a)(1), 527

K Form of organization: Corporation, Trust, Association, Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$116,940

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

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

Table with 21 rows and 2 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Values range from 100,000 to -48,869.

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	443,122	22	398,307
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	13,327	24	2,877
25 Total assets	456,449	25	401,184
26 Total liabilities (describe in Schedule O)	7,467	26	1,071
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	448,982	27	400,113

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

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

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?
Florida SMACNA Inc is a trade association made up of qualified sheet metal and air conditioning contracting firms dedicated to improving the quality of the construction business in Florida. The Association is part of a nationwide network of chapters that represent the leading voice in the industry, the Sheet Metal and Air Conditioning Contractors' National Association (SMACNA) located in Chantilly, Virginia.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Florida SMACNA Inc is a trade association made up of qualified sheet metal and air conditioning contracting firms dedicated to improving the quality of the construction business in Florida. Among the services Florida SMACNA Inc provides for its member firms are education and training opportunities, technical services, governmental affairs, labor relations, liaison with architects, engineers, and general contractors, and safety information. The employees of Florida SMACNA Contractors are trained through a state approved apprenticeship program delivered under the guidance of three local Joint Apprenticeship and Training Committees. Our training sets Florida SMACNA contractors apart from the rest of the industry. Companies in the Association 18.
(Grants \$) If this amount includes foreign grants, check here **28a**

29
(Grants \$) If this amount includes foreign grants, check here **29a**

30
(Grants \$) If this amount includes foreign grants, check here **30a**

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here **31a**

32 Total program service expenses (add lines 28a through 31a) **32**

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
WILLIAM MEDLIN President	2 00	0		
DAVE HAVENS Vice President	2 00	0		
DANIEL LAPIN Secretary/Treas	2 00	0		

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

Main form area containing questions 33 through 45b with Yes/No columns and input fields for amounts and names.

Yes No

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

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

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

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

Yes No

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

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

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1 contains 'NONE'.

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

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

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

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

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) nonexempt charitable trusts must attach a completed Schedule A

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 the taxpayer) is based on preparer's knowledge.

Sign Here ***** Signature of officer DANIEL LAPIN Secretary/Treas Type or print name and title

Paid Preparer Use Only Print/Type preparer's name CLARE L GARNER JR CPA Preparer's signature Firm's name Greenlee Kurras Rice & Brown PA CPAs Firm's address 627 Donnelly Street Mount Dora, FL 32757

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

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
See separate instructions. Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Table with 2 columns: Name of the organization (FLORIDA SMACNA INC) and Employer identification number (59-2949075)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	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		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
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														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

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 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1j below, provide in Part IV a detailed description of the lobbying activity.
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...
a Volunteers?
b Paid staff or management...
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...
h Rallies, demonstrations, seminars...
i Other activities?
j Total Add lines 1c through 1i
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?
b If "Yes," enter the amount of any tax incurred under section 4912
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Table with columns (a) Yes/No and (b) Amount. Rows correspond to items 1a through 1j and 2a through 2d.

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 rows and 3 columns (Question, Yes, No). Questions: 1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 5 rows and 2 columns (Question, Amount). Questions: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures; 3 Aggregate amount reported in section 6033(e)(1)(A) notices; 4 Portion of excess carryover; 5 Taxable amount of lobbying and political expenditures.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1 Also, complete this part for any additional information

Table with 2 columns: Return Reference and Explanation. Multiple empty rows for providing supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

2013

**Open to Public
Inspection**

Name of the organization
FLORIDA SMACNA INC

Employer identification number

59-2949075

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	MANUAL SALES \$9792
Grants and Similar Amounts Paid In Excess of \$5,000 1	Donee's Name SMACNA - IFUS Donee's Address 4201 LAFAYETTE CENTER DRIVE CHANTILLY, VA 20151 Cash Amount Given \$15095
Other Expenses 1001	Advertising and Promotion \$3728
Other Expenses 1002	Office Expenses \$3072
Other Expenses 1005	Travel \$3269
Other Expenses 1007	Conferences, Conventions, and Meetings \$12976
Other Expenses 1009	Depreciation \$561
Other Expenses 1012	Insurance \$5545
Other Expenses 1	TRAINING MANUALS \$11735
Other Expenses 2	TELEPHONE \$4203
Other Expenses 3	DUES AND SUBSCRIPTIONS \$3600
Other Expenses 4	REPAIRS & MAINTENANCE \$1944
Other Expenses 5	TAXES AND LICENSES \$1168
Other Expenses 7	BANK & CREDIT CARD CHARGES \$165
Other Expenses 8	MISCELLANEOUS \$143
Other Assets 1001	Automobiles - Beginning \$7723 Automobiles - Ending \$0
Other Assets 1002	Furniture and Fixtures - Beginning \$180 Furniture and Fixtures - Ending \$125
Other Assets 1003	Machinery and Equipment - Beginning \$2458 Machinery and Equipment - Ending \$1952
Other Assets 1005	Accounts Receivable - Beginning \$2166 Accounts Receivable - Ending \$0
Other Assets 1	DEPOSITS - Beginning \$800 DEPOSITS - Ending \$800

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	CREDIT CARD PAYABLE - Beginning \$2600 CREDIT CARD PAYABLE - Ending \$65
Total Liabilities 2	- Beginning \$0 - Ending \$0
Total Liabilities 3	SALES TAX PAYABLE - Beginning \$507 SALES TAX PAYABLE - Ending \$369