

**Short Form
Return of Organization Exempt From Income Tax**

2008

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning , **2008**, and ending

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Please use IRS label or print or type. See Specific Instructions.</p> <p>ASSOCIATION OF SPECIAL AGENTS - DOJ P.O. BOX 12705 FRESNO, CA 93779</p>	<p>D Employer identification number</p> <p align="center">68-0088814</p>	<p>E Telephone number</p> <p align="center">(559) 281-0045</p>	<p>F Group Exemption Number</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ▶

I Website: ▶ N/A

J Organization type (check only one) — 501(c) (5) ◀ (insert no) 4947(a)(1) or 527

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

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 92,161.

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

	1 Contributions, gifts, grants, and similar amounts received		
	2 Program service revenue including government fees and contracts		
	3 Membership dues and assessments		79,621.
	4 Investment income		2,758.
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	9,782.
	b Less: cost of goods sold	7b	8,003.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	1,779.
	8 Other revenue (describe ▶ _____)	8	
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	84,158.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	16,395.
	13 Professional fees and other payments to independent contractors	13	8,377.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	3,045.
	16 Other expenses (describe ▶ See Statement 1)	16	58,765.
	17 Total expenses (add lines 10 through 16)	17	86,582.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,424.
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	71,621.
	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 through 20.	21	69,197.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

			(A) Beginning of year		(B) End of year
22	Cash, savings, and investments		67,877.	22	76,449.
23	Land and buildings			23	
24	Other assets (describe ▶ See Statement 2)		3,744.	24	4,764.
25	Total assets		71,621.	25	81,213.
26	Total liabilities (describe ▶ _____)		0.	26	0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)		71,621.	27	69,197.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Part III Statement of Program Service Accomplishments (See the instructions.)	Expenses
What is the organization's primary exempt purpose? See Statement 3	(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title	
28 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)				
(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 and deferred compensation	(e) Expense account and other allowances
JAMES VITKO PO BOX 787 LAKEWOOD, CA 90714	President 0	0.	0.	0.
BRIAN LINK PO BOX 787 LAKEWOOD, CA 90714	Director 0	0.	0.	0.
RIGO POLANCO PO BOX 787 LAKEWOOD, CA 90714	Director 0	0.	0.	0.
MIKE LOYD PO BOX 787 LAKEWOOD, CA 90714	Director 0	0.	0.	0.
JOE SOMENEK PO BOX 787 LAKEWOOD, CA 90714	Vice President 0	0.	0.	0.
YOLANDA MORENO PO BOX 787 LAKEWOOD, CA 90714	Director 0	0.	0.	0.
CARY CAVALIERI PO BOX 787 LAKEWOOD, CA 90714	Director 0	0.	0.	0.
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Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
35a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39	501(c)(7) organizations. Enter.		
39a	Initiation fees and capital contributions included on line 9	39a	N/A
39b	Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911	N/A, section 4912 N/A, section 4955 N/A	
40b	501(c)(3) and (4) organizations. 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,' complete Schedule L, Part I	40b	
40c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
40d	Enter amount of tax on line 40c reimbursed by the organization		0.
40e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed	None	

42a The books are in care of AL CARDWOOD Telephone no. 559) 281-0045
 Located at PO BOX 12705 FRESNO CA ZIP + 4 93779

		Yes	No
42b	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:		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

42c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country:	42c	X
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43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48 Is the organization operating 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	
49b If 'Yes,' was the related organization(s) a section 527 organization?	49b	

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

Total number of other independent contractors receiving over \$100,000 ▶		

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.

Sign Here

▶ Signature of officer _____ Date _____
 ▶ **AL CARDWOOD** President
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Catherine J. Daggett Date _____ Check if self employed ▶ Preparer's Identifying Number (See instructions) N/A
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Barnett - Turner & Associates
 421 N. Brookhurst St. #122
 Anaheim, CA 92801 EIN ▶ N/A Phone no ▶ (714) 533-0310

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No
 BAA Form 990-EZ (2008)

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

AUTO EXPENSE	\$	238.
DONATIONS		1,519.
MEALS/ENTERTAINMENT @ 50%		246.
MEMBERSHIPS		825.
PLAQUES/TROPHIES/RETIREMENT		4,934.
SPONSORED EVENTS		2,985.
STORAGE		279.
TELEPHONE		2,036.
Travel		45,703.
Total	\$	<u>58,765.</u>

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Inventories	\$ 3,744.	\$ 4,764.
Total	<u>\$ 3,744.</u>	<u>\$ 4,764.</u>

Statement 3
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

SERVES AS A MEMBER OF THE CA UNION OF SAFETY EMPLOYEES PROMOTING GROWTH AND PROFESSIONALISM THROUGH EDUCATION AND TRAINING. THE ORGANIZATION REPRESENTS ITS MEMBERS IN COLLECTIVE BARGAINING FOR CERTAIN CLASSES OF PEACE OFFICERS. THE CLASS REPRESENTED ARE THOSE EMPLOYEES EMPLOYED BY THE STATE OF CALIFORNIA AND DESIGNATED AS SPECIAL AGENTS IN THE CALIFORNIA DEPARTMENT OF JUSTICE.