

Form **990**

# 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

**2008**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type  See Specific Instructions	<b>C</b> Name of organization <b>AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.</b> Doing Business As		<b>D</b> Employer identification number  23-7032776
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>411 AVIATION HWY, SUITE 200</b>		<b>E</b> Telephone number (301) 631-2406
		City or town, state or country, and ZIP + 4 <b>FREDERICK, MD 21701</b>		<b>G</b> Gross receipts \$ 1,749,590.  <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)  <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>J</b> Website: ▶ WWW.ALEA.ORG				
<b>K</b> Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: 1976 <b>M</b> State of legal domicile: CA	

**Part I Summary**

<b>Activities &amp; Governance</b>	1	Briefly describe the organization's mission or most significant activities: <b>TO PROMOTE AND ADVANCE THE SAFE AND EFFECTIVE UTILIZATION OF AIRCRAFT IN LAW ENFORCEMENT.</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5	Total number of employees (Part V, line 2a)	5	5
	6	Total number of volunteers (estimate if necessary)	6	1
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	470,279.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	136,363.	
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	189,016.	212,644.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,331,079.	1,180,342.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	132,692.	118,128.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,691,315.	1,563,625.
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,500.	12,000.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	237,140.	259,375.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,122,383.	1,168,998.	
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,370,023.	1,440,373.	
19	Revenue less expenses. Subtract line 18 from line 12	321,292.	123,252.	
<b>Net Assets or Fund Balances</b>	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	3,122,946.	3,245,995.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,681.	5,478.
			3,117,265.	3,240,517.

**Part II Signature Block**

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.

<b>Sign Here</b>	Signature of officer _____	Date _____
	Type or print name and title _____	

<b>Paid Preparer's Use Only</b>	Preparer's signature <b>[Signature]</b>	Date <b>6/18/09</b>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>EMMONS, HARTOG &amp; SWARTHOUT, P.C.</b> <b>1560 EAST 21ST STREET, SUITE 300</b> <b>TULSA, OK 74114</b>		EIN ▶ _____ Phone no. ▶ (918) 743-2581	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: TO PROMOTE AND ADVANCE THE SAFE AND EFFECTIVE UTILIZATION OF AIRCRAFT IN LAW ENFORCEMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,200,671. including grants of \$ ) (Revenue \$ 1,180,342.) MAJOR ACCOMPLISHMENTS ARE ANNUAL NATIONAL CONFERENCE, REGIONAL SAFETY SEMINARS, AND PUBLICATION OF A PROFESSIONAL MAGAZINE. OFFICERS AND DIRECTORS ARE VOLUNTEERS. MEMBERSHIP IS APPROXIMATELY 3,500.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 1,200,671. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
1a	6		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2a	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	X	
3b			
4a	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)?		X
4a			
b	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.		
4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
5c			
6a	Did the organization solicit any contributions that were not tax deductible?		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7g			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
7h			
8	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	<b>Section 501(c)(7) organizations.</b> Enter: N/A		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
10b			
11	<b>Section 501(c)(12) organizations.</b> Enter: N/A		
a	Gross income from members or shareholders.		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year: N/A		
12b			

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions			
1a	Enter the number of voting members of the governing body	12	
b	Enter the number of voting members that are independent	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies**

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	X	
b	Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **OK**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **STEPHEN J. INGLEY - (301) 631-2406**  
**411 AVIATION HWY, SUITE 200, FREDERICK, MD 21701**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
KURT FRISZ EASTERN REGION DIRECTOR	1.00	X					0.	0.	0.	
TROY RUDY CANADIAN REGION DIRECTOR	1.00	X					0.	0.	0.	
KEVIN CHITTICK NORTHEAST REGION DIRECTOR	1.00	X					0.	0.	0.	
GREG BOURLAND CENTRAL REGION DIRECTOR	1.00	X					0.	0.	0.	
MARK N. CHERNEY SOUTHEAST REGION DIRECTOR	1.00	X					0.	0.	0.	
JEFF WERBLUN WESTERN REGION DIRECTOR	1.00	X					0.	0.	0.	
PATRICK CRIPPEN AFFILIATE REPRESENTATIVE	1.00	X					0.	0.	0.	
DANIEL B. SCHWARZBACH PRESIDENT	1.00			X			0.	0.	0.	
KEVIN R. CAFFERY VICE PRESIDENT	1.00			X			0.	0.	0.	
MARTIN L. JACKSON SECRETARY	1.00			X			0.	0.	0.	
STEPHEN INGLEY EXECUTIVE DIRECTOR	40.00				X		123,315.	0.	0.	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Total</b> .....								<b>123,315.</b>	<b>0.</b>	<b>0.</b>

**2** Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ..... **1**

	Yes	No
<b>3</b> Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		<b>X</b>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		<b>X</b>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ..... **0**



**AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

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**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b	212,644.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	<b>h Total. Add lines 1a-1f</b>		<b>212,644.</b>			
<b>Program Service Revenue</b>	2 a <b>CONFERENCES &amp; MEETINGS</b>	Business Code	611,407.		611,407.	
	b <b>ADVERTISING INCOME</b>	541800	470,279.	470,279.		
	c <b>PUBLICATIONS SALES &amp; A</b>		98,656.	98,656.		
	d					
	e					
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		<b>1,180,342.</b>			
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		115,748.		115,748.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real	59,409.			
		(ii) Personal				
		b Less: rental expenses	37,300.			
		c Rental income or (loss)	22,109.			
	d Net rental income or (loss)		22,109.	22,109.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities	151,045.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	148,665.			
		c Gain or (loss)	2,380.			
	d Net gain or (loss)		2,380.	2,380.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
11 a <b>HANGAR SALES</b>		17,941.			17,941.	
b <b>MISCELLANEOUS INCOME</b>		12,461.			12,461.	
c						
d All other revenue						
e Total. Add lines 11a-11d		30,402.				
<b>12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e</b>		<b>1,563,625.</b>	<b>123,145.</b>	<b>470,279.</b>	<b>757,557.</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	12,000.	12,000.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	123,315.	73,989.	49,326.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	95,574.	63,706.	31,868.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,266.	5,807.	2,459.	
9 Other employee benefits	16,051.	9,164.	6,887.	
10 Payroll taxes	16,169.	10,200.	5,969.	
11 Fees for services (non-employees):				
a Management				
b Legal	25,831.	24,217.	1,614.	
c Accounting	11,370.	10,659.	711.	
d Lobbying	23,247.		23,247.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	14,170.	14,170.		
13 Office expenses	25,329.	23,746.	1,583.	
14 Information technology	50,578.	19,325.	31,253.	
15 Royalties				
16 Occupancy	31,977.	29,978.	1,999.	
17 Travel	13,199.	7,919.	5,280.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	184,289.	184,289.		
20 Interest				
21 Payments to affiliates	20,000.	20,000.		
22 Depreciation, depletion, and amortization	7,428.	6,964.	464.	
23 Insurance	22,094.	19,885.	2,209.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <b>TAXES</b>	48,042.		48,042.	
b <b>PRINTING AND PUBLICATIONS</b>	324,041.	324,041.		
c <b>CONTRACT SERVICES</b>	160,698.	160,698.		
d <b>PROFESSIONAL COURSES -</b>	85,705.	85,705.		
e <b>DIRECTORY EXPENSES</b>	48,532.	48,532.		
f All other expenses	72,468.	45,677.	26,791.	
25 Total functional expenses. Add lines 1 through 24f	1,440,373.	1,200,671.	239,702.	0.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	346,882.	1	198,125.
	2	Savings and temporary cash investments	1,105,308.	2	891,859.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost basis	819,376.		
	b	Less: accumulated depreciation. Complete Part VI of Schedule D	68,440.		
	10c		19,877.	10c	750,936.
	11	Investments - publicly traded securities	1,650,879.	11	1,405,075.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>3,122,946.</b>	<b>16</b>	<b>3,245,995.</b>	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	5,681.	25	5,478.
	26	<b>Total liabilities.</b> Add lines 17 through 25	<b>5,681.</b>	<b>26</b>	<b>5,478.</b>
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds	0.	30	0.
	31	Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32	Retained earnings, endowment, accumulated income, or other funds	3,117,265.	32	3,240,517.
	33	<b>Total net assets or fund balances</b>	<b>3,117,265.</b>	<b>33</b>	<b>3,240,517.</b>
	34	<b>Total liabilities and net assets/fund balances</b>	<b>3,122,946.</b>	<b>34</b>	<b>3,245,995.</b>

**Part XI Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits?		

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**  
Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

Employer identification number  
**23-7032776**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  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 exempt 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). (Complete the Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		
- h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	185,612.	174,504.	169,727.	189,016.	212,644.	931,503.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	499,372.	521,760.	590,561.	828,939.	710,063.	3150695.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 - 5	684,984.	696,264.	760,288.	1017955.	922,707.	4082198.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						4082198.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	684,984.	696,264.	760,288.	1017955.	922,707.	4082198.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	47,506.	76,974.	121,001.	132,692.	115,748.	493,921.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	47,506.	76,974.	121,001.	132,692.	115,748.	493,921.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	40,981.	25,853.	19,342.	38,528.	52,511.	177,215.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						4753334.

**14** First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	85.88 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	88.50 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	10.39 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	8.53 %

**19a** 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b** 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20** Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**SCHEDULE C**  
(Form 990 or 990-EZ)

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

**2008**  
Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

▶ To be completed by organizations described below.  
▶ Attach to Form 990 or Form 990-EZ.

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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), then

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

Name of organization **AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.** Employer identification number **23-7032776**

**Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.**

See the instructions for Schedule C for details.

- 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 To be completed by all organizations exempt under section 501(c)(3).**

See the instructions for Schedule C for details.

- 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?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).**

See the instructions for Schedule C for details.

- 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 of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year?  Yes  No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

**Part II-A** To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

- A Check  if the filing organization belongs to an affiliated group.  
 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 (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)		23,247.													
c Total lobbying expenditures (add lines 1a and 1b)		23,247.													
d Other exempt purpose expenditures		1,083,210.													
e Total exempt purpose expenditures (add lines 1c and 1d)		1,106,457.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		185,646.													
<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)		46,412.													
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a															
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c															
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 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount				185,646.	185,646.
b Lobbying ceiling amount (150% of line 2a, column(e))					278,469.
c Total lobbying expenditures	0.	0.	0.	23,247.	23,247.
d Grassroots non-taxable amount				46,412.	46,412.
e Grassroots ceiling amount (150% of line 2d, column (e))					69,618.
f Grassroots lobbying expenditures					



**Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
<b>i</b> Other activities? If "Yes," describe in Part IV			
<b>j</b> Total lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** See the instructions for Schedule C for details.

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** See Schedule C instructions for details.

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	<b>5</b>	

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

**2008**  
Open to Public  
Inspection

Name of the organization **AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

Employer identification number  
**23-7032776**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply):
- Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area
- Protection of natural habitat  Preservation of certified historic structure
- Preservation of open space
- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- |  | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements   | 2a                          |
| b Total acreage restricted by conservation easements                                 | 2b                          |
| c Number of conservation easements on a certified historic structure included in (a) | 2c                          |
| d Number of conservation easements included in (c) acquired after 8/17/06            | 2d                          |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_
- 4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?  Yes  No
- 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ \_\_\_\_\_
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ \_\_\_\_\_
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Term endowment  \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		
(ii) related organizations		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	201,200.			201,200.
b Buildings	543,866.		11,330.	532,536.
c Leasehold improvements				
d Equipment		74,310.	57,110.	17,200.
e Other				
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				750,936.

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include: Financial derivatives and other financial products, Closely-held equity interests, Other.

Total. (Col (b) should equal Form 990, Part X, col (B) line 12.)

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Rows include: Total. (Col (b) should equal Form 990, Part X, col (B) line 13.)

Total. (Col (b) should equal Form 990, Part X, col (B) line 13.)

**Part IX Other Assets.** See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows include: Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)

Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)

**Part X Other Liabilities.** See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Amount. Rows include: Federal income taxes, ACCRUED PAYROLL TAXES, DEPOSITS, Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)

Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Table with 10 rows for reconciliation of net assets. Rows include: 1 Total revenue, 2 Total expenses, 3 Excess or (deficit) for the year, 4-9 adjustments, 10 Excess or (deficit) per financial statements.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows for revenue reconciliation. Includes sub-rows 2a-2d, 3, 4a-4b, and 5. Row 5: Total revenue. Add lines 3 and 4c.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows for expense reconciliation. Includes sub-rows 2a-2d, 3, 4a-4b, and 5. Row 5: Total expenses. Add lines 3 and 4c.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Series of horizontal lines provided for entering supplemental information descriptions.

**Schedule F**  
**(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2008**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. Complete if the organization answered "Yes" to  
Form 990, Part IV, line 14b, line 15, or line 16.

Open to Public  
Inspection

Name of the organization  
**AIRBORNE LAW ENFORCEMENT ASSOCIATION,  
INC.**

Employer identification number  
**23-7032776**

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
NORTH AMERICA	0	0	PROGRAM SERVICE	SAFETY SEMINAR AND ATITC COURSE IN CANADA	9,886.
<b>Totals</b>					9,886.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2008

**AIRBORNE LAW ENFORCEMENT ASSOCIATION ,**  
**INC .**

23-7032776

Schedule F (Form 990) 2008

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000

Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

**AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

Schedule F (Form 990) 2008

23-7032776

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)



**Part IV** Supplemental Information

Complete this part to provide the information required by Part I, line 2, and any other additional information.

SCHEDULE F, PART I, LINE 3: ALL EXPENDITURES ARE SUBJECT TO THE STANDARD CONTROLS AND APPROVAL PROCEDURES AS ARE APPLICABLE TO OTHER EXPENDITURES.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047  
2008

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the U.S.**

**▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.**

▶ Attach to Form 990.

Open to Public  
Inspection

Name of the organization **AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.** Employer identification number **23-7032776**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. ▶

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations ..... ▶

3 Enter total number of other organizations ..... ▶

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) 2008

**AIRBORNE LAW ENFORCEMENT ASSOCIATION,  
INC.**

23-7032776

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS	6	12,000.	0.		

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

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SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**  
Open to Public  
Inspection

Name of the organization	AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.	Employer identification number	23-7032776
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FORM 990, PART VI, SECTION A, LINE 10: THE EXECUTIVE COMMITTEE, WHICH ACTS ON BEHALF OF THE BOARD WHEN THE BOARD IS NOT IN SESSION, APPROVES FORMS 990 AND 990T PRIOR TO SUBMISSION. INDEPENDENTLY AUDITED FINANCIAL STATEMENTS PREPARED ON THE MODIFIED CASH BASIS ARE REVIEWED BY THE FULL BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C: DISCLOSURE OF CONFLICT OF INTERESTS. DISCLOSURE IS REQUIRED WHENEVER A CONFLICT MAY EXIST.

FORM 990, PART VI, SECTION B, LINE 15: THE EXECUTIVE COMMITTEE UTILIZES COMPENSATION DATA AVAILABLE THROUGH THE AMERICAN ASSOCIATION OF ASSOCIATION EXECUTIVES, HISTORICAL EXECUTIVE COMPENSATION AND FINANCIAL RESOURCES AVAILABLE TO DETERMINE INITIAL COMPENSATION. ANNUAL ADJUSTMENTS ARE PERFORMANCE BASED DETERMINED BY ANNUAL EVALUATION PERFORMED BY THE EXECUTIVE COMMITTEE AND REPORTED TO THE FULL BOARD.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, INCLUDING THE CONFLICT OF INTEREST POLICY, ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE. THE IRS DETERMINATION LETTER AND FIVE-YEARS OF 990 FILINGS WITH THE IRS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE. OTHER FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

FORM 990, PART VI, SECTION B, LINE 12B:  
CONFLICT OF INTEREST DISCLOSURE  
DISCLOSURE IS REQUIRED WHENEVER A CONFLICT MAY EXIST.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.  
▶ See separate instructions.

OMB No. 1545-0047

2008  
Open to Public  
Inspection

Name of the organization

**AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

Employer identification number  
**23-7032776**

**Part I Identification of Disregarded Entities**

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
AIRBORNE LAW ENFORCEMENT ACCREDITATION COMMISSION INC. - 56-2308304	INDUSTRY STANDARDS DEVELOPMENT AND ACCREDITATION OF LAW	CALIFORNIA	501(C)(6)		

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2008

**Part III Identification of Related Organizations Taxable as a Partnership**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispropor- tionate allocations?		(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust**

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

**Part V Transactions With Related Organizations**

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets		X
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) AIRBORNE LAW ENFORCEMENT ACCREDITATION COMMISSION INC.	Q	20,000.
(2)		
(3)		
(4)		
(5)		
(6)		

**Part VI Unrelated Organizations Taxable as a Partnership**

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of- year assets	(F) Dispropor- tionate allocations?		(G) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No



## 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  **X**
  - 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and 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) and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization <b>AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.</b>	Employer identification number <b>23-7032776</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>411 AVIATION HWY, SUITE 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>FREDERICK, MD 21701</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 |

**STEPHEN J. INGLEY**

- The books are in the care of ▶ **411 AVIATION HWY, SUITE 200 - FREDERICK, MD 21701**  
 Telephone No. ▶ **(301) 631-2406** 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 corporation required to file Form 990-T) extension of time until **AUGUST 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year **2008** or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

3a 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.	3a	\$	
3b 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.	3b	\$	
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 (Electronic Federal Tax Payment System). See instructions.	3c	\$	N/A

**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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2008**

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

For calendar year 2008 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p>	<p>Print of Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions )  <b>AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see page 9 of instructions.  <b>411 AVIATION HWY, SUITE 200</b></p> <p>City or town, state, and ZIP code  <b>FREDERICK, MD 21701</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions for Block D on page 9)  <b>23-7032776</b></p> <p><b>E</b> Unrelated business activity codes (See instructions for Block E on page 9)  <b>541800 454110</b></p>
<p><b>C</b> Book value of all assets at end of year  <b>3,122,946.</b></p>	<p><b>F</b> Group exemption number (See instructions for Block F.) ▶</p> <p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>		

**H** Describe the organization's primary unrelated business activity. ▶ **PUBLICATION OF A PROFESSIONAL MAGAZINE.**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **STEPHEN J. INGLEY** Telephone number ▶ **(301) 631-2406**

<b>Part I Unrelated Trade or Business Income</b>	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances <span style="float:right">e Balance ▶</span>	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>		
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b> 470,279.	<b>129,198.</b>	<b>341,081.</b>
<b>12</b> Other income (See instructions; attach schedule.)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b> 470,279.	<b>129,198.</b>	<b>341,081.</b>

**Part II Deductions Not Taken Elsewhere** (see instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules.)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion		
<b>24</b> Contributions to deferred compensation plans		
<b>25</b> Employee benefit programs		
<b>26</b> Excess exempt expenses (Schedule I)		
<b>27</b> Excess readership costs (Schedule J)		
<b>28</b> Other deductions (attach schedule)		<b>203,718.</b>
<b>29 Total deductions.</b> Add lines 14 through 28		<b>203,718.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>137,363.</b>
<b>31</b> Net operating loss deduction (limited to the amount on line 30)		<b>31</b>
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		<b>137,363.</b>
<b>33</b> Specific deduction (Generally \$1,000, but see instructions for exceptions)		<b>1,000.</b>
<b>34</b> Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		<b>136,363.</b>

**Part III Tax Computation**

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
(1) \$	(2) \$	(3) \$	
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)		\$	
(2) Additional 3% tax (not more than \$100,000)		\$	
c Income tax on the amount on line 34			35c 36,432.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:			36
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)			
37 Proxy tax. See instructions			37
38 Alternative minimum tax			38
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies			39 36,432.

**Part IV Tax and Payments**

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a		
b Other credits (see instructions)	40b		
c General business credit. Attach Form 3800	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e Total credits. Add lines 40a through 40d	40e		
41 Subtract line 40e from line 39	41		36,432.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42		
43 Total tax. Add lines 41 and 42	43		36,432.
44a Payments: A 2007 overpayment credited to 2008	44a	5,745.	
b 2008 estimated tax payments	44b	36,655.	
c Tax deposited with Form 8868	44c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d		
e Backup withholding (see instructions)	44e		
f Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	44f		
45 Total payments. Add lines 44a through 44f	45		42,400.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	46		33.
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed	47		
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48		5,935.
49 Enter the amount of line 48 you want: Credited to 2009 estimated tax 5,935. Refunded	49		0.

**Part V Statements Regarding Certain Activities and Other Information** (See instructions on page 18)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation

N/A

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs	4a		B Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b Other costs (attach schedule)	4b				X
5 Total. Add lines 1 through 4b	5				

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

Paid Preparer's Use Only

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  Preparer's SSN or PTIN: P00227703

Firm's name (or yours if self-employed), address, and ZIP code: EMMONS, HARTOG & SWARTHOUT, P.C. 1560 EAST 21ST STREET, SUITE 300 TULSA, OK 74114

EIN: 73-1432751 Phone no.: (918) 743-2581

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instr. on pg 19)

**1** Description of property

(1)
(2)
(3)
(4)

2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 8, column (B) **0.**

**Schedule E - Unrelated Debt-Financed Income** (See instructions on page 19)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

Totals **0.**

Total dividends-received deductions included in column 8 **0.**

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (See instructions on page 20)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A) **0.**

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B) **0.**

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	<b>0.</b>			<b>0.</b>

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Schedule J - Advertising Income** (see instructions on page 21)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) AIRBEAT	470,279.	129,198.		57,662.	261,380.	
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	<b>470,279.</b>	<b>129,198.</b>	<b>341,081.</b>	<b>57,662.</b>	<b>261,380.</b>	<b>203,718.</b>

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	470,279.	129,198.				203,718.
<b>Totals, Part II (lines 1-5)</b>	<b>470,279.</b>	<b>129,198.</b>				<b>203,718.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
STEPHEN INGLEY	EXECUTIVE DIRECTOR	5.00%	
		%	
		%	
		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			<b>0.</b>

# Underpayment of Estimated Tax by Corporations

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to the corporation's tax return.

FORM **990-T**

**2008**

Name **AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

Employer identification number  
**23-7032776**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	36,432.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	36,432.
4 Enter the tax shown on the corporation's 2007 income tax return (see instructions). <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b>		4	42,214.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	36,432.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty (see instructions).	
6	<input type="checkbox"/> The corporation is using the adjusted seasonal installment method.
7	<input type="checkbox"/> The corporation is using the annualized income installment method.
8	<input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment					
		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/08	06/15/08	09/15/08	12/15/08
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column.	10	9,108.	9,108.	9,108.	9,108.
11 Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15 <b>Complete lines 12 through 18 of one column before going to the next column.</b>	11	5,745.	7,000.	19,055.	
12 Enter amount, if any, from line 18 of the preceding column	12				4,476.
13 Add lines 11 and 12	13		7,000.	19,055.	4,476.
14 Add amounts on lines 16 and 17 of the preceding column	14		3,363.	5,471.	
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	5,745.	3,637.	13,584.	4,476.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	3,363.	5,471.		4,632.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18			4,476.	

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.**

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2008 and before 7/1/2008	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 6\%}{360}$	22	\$	\$	\$
23 Number of days on line 20 after 08/30/2008 and before 10/1/2008	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\%}{368}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2008 and before 1/1/2009	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 6\%}{366}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2008 and before 4/1/2009	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 5\%}{365}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2009 and before 7/1/2009	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times 6\%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 8/30/2009 and before 10/01/2009	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times 6\%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2009 and before 1/1/2010	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times 6\%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2009 and before 2/18/2010	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times 6\%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120; line 33; or the comparable line for other income tax returns	38			\$ 33.

\* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T  
 UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.				Identifying Number 23-7032776	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/08	9,108.	9,108.			
04/15/08	-5,745.	3,363.	22	.000163934	12.
05/07/08	-7,000.	-3,637.			
06/15/08	9,108.	5,471.	10	.000163934	9.
06/25/08	-8,455.	-2,984.			
06/30/08	0.	-2,984.	67	.000136612	
09/05/08	-10,600.	-13,584.			
09/15/08	9,108.	-4,476.			
09/30/08	0.	-4,476.	76	.000163934	
12/15/08	9,108.	4,632.	16	.000163934	12.
12/31/08	-10,600.	-5,968.			
12/31/08	0.	-5,968.	90	.000136986	
03/31/09	0.	-5,968.	45	.000109589	

Penalty Due (Sum of Column F) 33.

\* Date of estimated tax payment, withholding credit date or installment due date.



## 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  **X**
- 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and 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) and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization <b>AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.</b>	Employer identification number <b>23-7032776</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>411 AVIATION HWY, SUITE 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>FREDERICK, MD 21701</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 |

**STEPHEN J. INGLEY**

- The books are in the care of ▶ **411 AVIATION HWY, SUITE 200 - FREDERICK, MD 21701**  
 Telephone No. ▶ **(301) 631-2406** 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 corporation required to file Form 990-T) extension of time until **AUGUST 15, 2009** to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year **2008** or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

3a 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.	3a	\$	
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.	3b	\$	
c <b>Balance Due.</b> 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.	3c	\$	N/A

**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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

## 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and 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) and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization <b>AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.</b>	Employer identification number <b>23-7032776</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>411 AVIATION HWY, SUITE 200</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>FREDERICK, MD 21701</b>	

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

- |                                      |   |                                    |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990    | <input checked="" 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 |

**STEPHEN J. INGLEY**

- The books are in the care of ▶ **411 AVIATION HWY, SUITE 200 - FREDERICK, MD 21701**  
 Telephone No ▶ **(301) 631-2406** 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 corporation required to file Form 990-T) extension of time until NOVEMBER 15, 2009, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year 2008 or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

3a 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.	3a	\$	36,432.
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.	3b	\$	42,400.
c <b>Balance Due.</b> 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.	3c	\$	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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)

2008

California Exempt Organization  
Annual Information Return

199

Calendar Year 2008 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_

A First Return Filed?  Yes  No  
 B Type of organization Exempt under Section 23701 d (insert letter)  
 IRC Section 4947(a)(1) trust

Corporation/Organization Name  
**AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**  
 Address  
**411 AVIATION HWY, SUITE 200**  
 City **FREDERICK** State **MD** ZIP Code **21701**

State **MD** ZIP Code **21701**

C Amended Return?  Yes  No  
 D Are you a subordinate/affiliate in a group exemption?  
 (a) Is this a group filing for affiliates? See General Instruction L  Yes  No  
 (b) If "Yes," enter the number of affiliates \_\_\_\_\_  
 (c) Are all affiliates included?  Yes  No  
 (If "No," attach a list See instructions)  
 (d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
 (e) Federal Group Exemption Number \_\_\_\_\_  
 (f) Is a roster of subordinates attached?  Yes  No

E Final return?  
 Dissolved  Surrendered (Withdrawn)  
 Merged/Reorganized (attach explanation)  
 If a box is checked, enter date \_\_\_\_\_

F Check the box if the organization filed: (1)  990T (2)  990PF (3)  990H

G If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required.

H Accounting method used (1)  Cash (2)  Accrual (3)  Other

I If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704 5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3508, Political or Legislative Activities by Section 23701d Organizations  Yes  No

J Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents  Yes  No

K Is the organization exempt under R&TC Section 23701g?  Yes  No  
 If "Yes," enter amount of gross receipts from nonmember sources \$ \_\_\_\_\_

L Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

M Is the organization a Limited Liability Corporation?  Yes  No

N Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	• 1	1,536,946.00
	2	Gross dues and assessments from members and affiliates	• 2	212,644.00
	3	Gross contributions, gifts, grants, and similar amounts received	• 3	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C	• 4	1,749,590.00
Expenses	5	Cost of goods sold	• 5	00
	6	Cost or other basis, and sales expenses of assets sold	• 6	148,665.00
	7	Total costs. Add line 5 and line 6	7	148,665.00
	8	Total gross income. Subtract line 7 from line 4	• 8	1,600,925.00
Filing Fee	9	Total expenses and disbursements. From Side 2, Part II, line 18	• 9	1,470,245.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	• 10	130,680.00
Sign Here	11	Filing fee \$10 or \$25. See General Instruction F	11	10.00
	12	Total payments	12	00
	13	Penalties and interest. See General Instruction J	13	00
	14	Use tax. See General Instruction K	• 14	00
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	10.00

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN/PTIN **P00227703**

Firm's name (or yours, if self-employed) and address **EMMONS, HARTOG & SWARTHOUT, P.C.**  
**1560 EAST 21ST STREET, SUITE 300**  
**TULSA, OK 74114**  
 Telephone **(918) 743-2581**

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**AIRBORNE LAW ENFORCEMENT ASSOCIATION, INC.**

25 1032776

**Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information. See Specific Line Instructions.**

828951 12-05-08

Receipts from Other Sources  Expenses and Disbursements	1	Gross sales or receipts from all business activities. See instructions		• 1	00
	2	Interest		• 2	115,748.00
	3	Dividends		• 3	00
	4	Gross rents		• 4	59,409.00
	5	Gross royalties		• 5	00
	6	Gross amount received from sale of assets (See instructions)	SEE STATEMENT 1	• 6	151,045.00
	7	Other income	SEE STATEMENT 2	• 7	1,210,744.00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8	1,536,946.00
	9	Contributions, gifts, grants, and similar amounts paid	STATEMENT 3	• 9	12,000.00
	10	Disbursements to or for members		• 10	00
	11	Compensation of officers, directors, and trustees	SEE STATEMENT 4	• 11	123,315.00
	12	Other salaries and wages		• 12	95,574.00
	13	Interest		• 13	00
	14	Taxes		• 14	64,211.00
	15	Rents		• 15	31,977.00
	16	Depreciation and depletion (See instructions)		• 16	00
	17	Other	SEE STATEMENT 5	• 17	1,143,168.00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	1,470,245.00

**Schedule L Balance Sheets**

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		1,452,190.		• 1,089,984.
2 Net accounts receivable				•
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock <b>STMT 6</b>		1,650,879.		• 1,405,075.
8 Mortgage loans (number of loans _____)				•
9 Other investments				•
10 a Depreciable assets	69,991.		618,176.	
b Less accumulated depreciation	( 50,114. )	19,877.	( 68,440. )	549,736.
11 Land				• 201,200.
12 Other assets				•
13 Total assets		3,122,946.		3,245,995.
<b>Liabilities and net worth</b>				
14 Accounts payable				•
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities <b>STMT 7</b>		5,681.		• 5,478.
19 Capital stock or principle fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund		3,117,265.		• 3,240,517.
22 Total liabilities and net worth		3,122,946.		3,245,995.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1 Net income per books	• 130,680.	7 Income recorded on books this year not included in this return	
2 Federal income tax	•	8 Deductions in this return not charged against book income this year	
3 Excess of capital losses over capital gains	•	9 Total Add line 7 and line 8	
4 Income not recorded on books this year	•	10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return	•		
6 Total.			
Add line 1 through line 5	130,680.	Subtract line 9 from line 6	130,680.

FORM 199	GROSS AMOUNT FROM SALE OF ASSETS	STATEMENT	1
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DESCRIPTION	DATE	DATE	METHOD	
	ACQUIRED	SOLD	ACQUIRED	
			PURCHASED	
	COST OR		EXPENSE	GROSS
	OTHER BASIS	DEPREC.	OF SALE	SALES PRICE
	148,665.	0.	0.	151,045.
TOTAL TO FORM 199, PAGE 2, LN 6	148,665.	0.	0.	151,045.

FORM 199	OTHER INCOME	STATEMENT	2
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DESCRIPTION	AMOUNT
MISCELLANEOUS INCOME	12,461.
HANGAR SALES	17,941.
CONFERENCES & MEETINGS	611,407.
PUBLICATIONS SALES & AD	98,656.
ADVERTISING INCOME	470,279.
TOTAL TO FORM 199, PART II, LINE 7	1,210,744.

FORM 199	CASH CONTRIBUTIONS, GIFTS, GRANTS AND SIMILAR AMOUNTS PAID	STATEMENT 3
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## ACTIVITY CLASSIFICATION: SCHOLARSHIPS

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
VARIOUS		NONE	12,000.

TOTAL FOR THIS ACTIVITY	12,000.
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TOTAL INCLUDED ON FORM 199, PART II, LINE 9	12,000.
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FORM 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT 4
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
KURT FRISZ 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	EASTERN REGION DIRECTOR 1.00	0.
TROY RUDY 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	CANADIAN REGION DIRECTOR 1.00	0.
KEVIN CHITTICK 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	NORTHEAST REGION DIRECTOR 1.00	0.
GREG BOURLAND 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	CENTRAL REGION DIRECTOR 1.00	0.
MARK N. CHERNEY 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	SOUTHEAST REGION DIRECTOR 1.00	0.
JEFF WERBLUN 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	WESTERN REGION DIRECTOR 1.00	0.

AIRBORNE LAW ENFORCEMENT ASSOCIATION, IN

23-7032776

PATRICK CRIPPEN 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	AFFILIATE REPRESENTATIVE 1.00	0.
DANIEL B. SCHWARZBACH 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	PRESIDENT 1.00	0.
KEVIN R. CAFFERY 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	VICE PRESIDENT 1.00	0.
MARTIN L. JACKSON 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	SECRETARY 1.00	0.
STEPHEN INGLEY 411 AVIATION HWY, SUITE 200 FREDERICK, MD 21701	EXECUTIVE DIRECTOR 40.00	123,315.
TOTAL TO FORM 199, PART II, LINE 11		<u>123,315.</u>

FORM 199	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	AMOUNT
PRINTING AND PUBLICATIO	324,041.
CONTRACT SERVICES	160,698.
PROFESSIONAL COURSES -	85,705.
DIRECTORY EXPENSES	48,532.
TAXES, MAINTENANCE, UTILITIES, INSURANCE, DEPRECIATION	37,300.
PAYMENTS TO AFFILIATES	20,000.
PENSION PLAN CONTRIBUTIONS	8,266.
OTHER EMPLOYEE BENEFITS	16,051.
LEGAL FEES	25,831.
ACCOUNTING FEES	11,370.
LOBBYING FEES	23,247.
ADVERTISING AND PROMOTION	14,170.
OFFICE EXPENSES	25,329.
INFORMATION TECHNOLOGY	50,578.
TRAVEL	13,199.
CONFERENCES AND CONVENTIONS	184,289.
INSURANCE	22,094.
ALL OTHER EXPENSES	72,468.
TOTAL TO FORM 199, PART II, LINE 17	<u>1,143,168.</u>

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FORM 199	INVESTMENTS IN STOCK	STATEMENT	6
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
PUBLICLY TRADED SECURITIES	1,650,879.	1,405,075.
TOTAL TO FORM 199, SCHEDULE L, LINE 7	1,650,879.	1,405,075.

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FORM 199	OTHER LIABILITIES	STATEMENT	7
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DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCRUED PAYROLL TAXES	5,681.	28.
DEPOSITS	0.	5,450.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	5,681.	5,478.



FORM 500 MARYLAND CORPORATION INCOME TAX RETURN



2008 \$

OR FISCAL YEAR BEGINNING . . . . . 2008, ENDING

Do not write on, staple or punch holes in barcode.

Name  
**AIRBORNE LAW ENFORCEMENT ASSOC. INC.**

Number and street  
**411 AVIATION HWY, SUITE 200**

City or town  
**FREDERICK** State  
**MD** Zip Code  
**21701**

Federal Employer Identification No. (9 digits)  
**237032776** Do not write in this space  
**ME**

FEIN Applied for state  
**YE**

Date of Organization or Incorporation (MMDDYY)  
**022806** Business Activity Code No. (6 digits)  
**541800**

Please Print Using Blue or Black Ink

STAPLE CHECK HERE

CHECK HERE IF:  NAME OR ADDRESS HAS CHANGED  INACTIVE CORPORATION  FIRST FILING OF THE CORPORATION  FINAL RETURN  
 THIS TAX YEAR'S BEGINNING AND ENDING DATES ARE DIFFERENT FROM LAST YEAR'S DUE TO AN ACQUISITION OR CONSOLIDATION

**SEE INSTRUCTIONS IN CORPORATION INCOME TAX BOOKLET. ATTACH A COPY OF PAGES 1 THROUGH 5 OF THE FEDERAL INCOME TAX RETURN.**

1. Taxable income based on attached federal return from the Taxable Income Worksheet  
 (Check applicable box  1120/1120A,  990T,  1120-REIT  Other \_\_\_\_\_ IF 1120S FILE ON FORM 510) ▶ **1** 137,362

ADDITIONAL MODIFICATIONS (All entries must be positive amounts)

2. a. State and local income tax . . . . . ▶ **2a** \_\_\_\_\_  
 b. Dividends and interest from another state, local or federal tax-exempt obligations . . . . . ▶ **b** \_\_\_\_\_  
 c. Net operating loss modification (Do not enter NOL carryover. See Instructions) . . . . . ▶ **c** \_\_\_\_\_  
 d. Section 10-306.1 related party transactions . . . . . ▶ **d** \_\_\_\_\_  
 e. Domestic Production Activities Deduction . . . . . ▶ **e** \_\_\_\_\_  
 f. Deduction for Dividends paid by a captive REIT . . . . . ▶ **f** \_\_\_\_\_  
 g. Other additions (Enter code letter(s) from Instructions and attach schedule) . . . . . ▶ **g** \_\_\_\_\_  
 h. Total additions (Add lines 2a through 2g) . . . . . ▶ **2h** \_\_\_\_\_

3. Total (Add lines 1 and 2h) . . . . . ▶ **3** 137,362

SUBTRACTION MODIFICATIONS (All entries must be positive amounts)

4. a. Dividends for domestic corporations claiming foreign tax credits . . . . . ▶ **4a** \_\_\_\_\_  
 b. Dividends from related foreign corporations . . . . . ▶ **b** \_\_\_\_\_  
 c. Income from U.S. obligations . . . . . ▶ **c** \_\_\_\_\_  
 d. Section 10-306.1 related party transactions . . . . . ▶ **d** \_\_\_\_\_  
 e. Other subtractions (Enter code letter(s) from Instructions and attach schedule) . . . . . ▶ **e** \_\_\_\_\_  
 f. Total subtractions (Add lines 4a through 4e) . . . . . ▶ **4f** \_\_\_\_\_

5. Maryland modified income (Subtract line 4f from line 3) . . . . . ▶ **5** 137,362

APPORTIONMENT OF INCOME  
 (To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 8)

6. Maryland apportionment factor (from page 2 of this form) (if factor is zero, enter 000001) . . . . . ▶ **6** \_\_\_\_\_

7. Maryland apportioned income (Multiply line 5 by line 6) . . . . . ▶ **7** \_\_\_\_\_

8. Maryland taxable income (from line 5 or line 7, whichever is applicable) . . . . . ▶ **8** 137,362

9. TAX (Multiply line 8 by 8.25%) . . . . . ▶ **9** 11,332

PAYMENTS AND CREDITS

10. a. Estimated tax paid with Form 500DP, Form 500D, Form MW506NRS and/or credited from 2007 overpayment . . . . . ▶ **10a** 12000  
 b. Tax paid with an extension request (Form 500E) . . . . . ▶ **b** \_\_\_\_\_  
 c. Nonrefundable business income tax credits from Part Y, line 26 of Form 500CR (Attach Form 500CR) . . . . . ▶ **c** \_\_\_\_\_  
 d. Refundable business income tax credits from Part V, line 3 of Form 500CR (Attach Form 500CR) . . . . . ▶ **d** \_\_\_\_\_  
 e. Heritage Structure Rehabilitation tax credit (Attach Form 502H) ▶  Check here if non-profit . . . . . ▶ **e** \_\_\_\_\_  
 f. Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Schedule K-1 or statement) . . . . . ▶ **f** \_\_\_\_\_  
 g. Total payments and credits (Add lines 10a through 10f) . . . . . ▶ **10g** 12,000

11. Balance of tax due (if line 9 exceeds line 10g, enter the difference) . . . . . ▶ **11** \_\_\_\_\_

12. Overpayment (if line 10g exceeds line 9, enter the difference) . . . . . ▶ **12** 668

13. Interest and/or penalty from Form 500UP \_\_\_\_\_ or late payment interest \_\_\_\_\_ Total ▶ **13** \_\_\_\_\_

14. Total balance due (Add lines 11 and 13, or if line 13 exceeds line 12, enter the difference) . . . . . ▶ **14** \_\_\_\_\_

15. Amount of overpayment to be applied to estimated tax for 2009 (not to exceed the net of line 12 less line 13) . . . . . ▶ **15** 668

16. Amount of overpayment TO BE REFUNDED (Add lines 13 and 15, and subtract the total from line 12) . . . . . ▶ **16** \_\_\_\_\_

**DIRECT DEPOSIT OF REFUND** (See Instructions) Please be sure the account information is correct.  
 17. To choose the direct deposit option, complete the following information: 17a. Type of account ▶  Checking  Savings  
 17b. Routing number ▶ \_\_\_\_\_ 17c. Account number ▶ \_\_\_\_\_



NAME \_\_\_\_\_ FEIN \_\_\_\_\_

SCHEDULE A - COMPUTATION OF APPORTIONMENT FACTOR <small>(Applies only to multistate corporations - see instructions)</small>		Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2) (rounded to six places)
<small>NOTE: Special apportionment formulas are required for rental/leasing, financial institutions, transportation and manufacturing companies. See instructions. Multistate manufacturer with more than 25 employees must complete Form 500MC; See instructions.</small>				
<b>1A Receipts</b>	a. Gross receipts or sales less returns and allowances ▶			
	b. Dividends			
	c. Interest			
	d. Gross rents			
	e. Gross royalties			
	f. Capital gain net income			
	g. Other income (Attach schedule)			
	h. Total receipts (Add lines 1A(a) through 1A(g) for Columns 1 and 2) ▶			0.000000 ◀
<b>1B Receipts</b>	Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used			
<b>2. Property</b>	a. Inventory			
	b. Machinery and equipment			
	c. Buildings			
	d. Land			
	e. Other tangible assets (Attach schedule)			
	f. Rent expense capitalized (multiplied by eight)			
	g. Total property (Add lines 2a through 2f for Columns 1 and 2) ▶			0.000000 ◀
<b>3. Payroll</b>	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b for Columns 1 and 2) ▶			0.000000 ◀
<b>4. Total of factors</b>	(Add entries in Column 3)			0.000000
<b>5. Maryland apportionment factor</b>	Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required (If factor is zero, enter 000001 on line 6 page 1)			0.000000

**SCHEDULE B - ADDITIONAL INFORMATION REQUIRED** (Attach a separate schedule if more space is necessary)

- Telephone number of corporation tax department: (301) 631-2406
- If a multistate operation, provide the following:
  - Address of principal place of business in Maryland (if other than indicated on page 1): \_\_\_\_\_
  - Brief description of operations in Maryland: PUBLICATION OF A PROFESSIONAL LAW ENFORCEMENT MAGAZINE
- Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division?  Yes  No  
 If "yes", indicate tax year(s) here: \_\_\_\_\_ and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover
- Did the corporation file employer withholding tax reports/forms with the Maryland Revenue Administration Division for the last calendar year?  Yes  No
- Is this entity part of a federal consolidated filing?  Yes  No
- Is this entity a multistate corporation that is a member of unitary group?  Yes  No
- Is this entity a multistate manufacturer with more than 25 employees? If so, complete and attach Form 500MC to your Form 500  Yes  No

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. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge. Check here  if you authorize your tax preparer to discuss this return with us

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ **P00227703** Preparer's SSN or PTIN \_\_\_\_\_ Preparer's signature \_\_\_\_\_

Title \_\_\_\_\_  
 Make checks payable to: **COMPTROLLER OF MARYLAND.**  
 Write federal employer identification number on check using blue or black ink.  
 Mail to: Comptroller of Maryland, Revenue Administration Division,  
 Annapolis, Maryland 21411-0001  
**EMMONS, HARTOG & SWARTHOUT, P.C.**  
 1560 EAST 21ST STREET, SUITE 300  
**TULSA, OK 74114 (918) 743-2581**  
 Preparer's name, address and telephone number