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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

OMB No 1545-1150

Open to Public

Inspection

Department of the Treasury internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public. ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A F	or the 2	2013 calendar year, or tax year beginning July 1 , 2013, and ending	June 30	, 20
	heck if ap	plicable C Name of organization RECEIVED D Emp	loyer identi	fication number
<u> </u>	ddress cl	hange Gratton Firenghiers Association	03-60	009987
=	lame chai		phone numb	er
=	nitial retur		802-8	43-2401
=	erminated Imended 1	City or town, state or province, country, and ZIP or toreign postal code 1 111 1 E Cro	up Exemp	tion
=			mber 🕨	
à A	ccount		▶ ☐ if th	e organization is no
W	/ebsite	:▶ require	d to attach	Schedule B
J Ta	ax-exen	pot status (check only one) — 2 501(c)(3)	990, 990-E	Z, or 990-PF).
K F	orm of	organization: Corporation Trust Association Other		
		s 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total asset	3	
(Par	t II, colu	umn (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ	▶ \$	
Pa	art I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instru	ctions fo	r Part I)
		Check if the organization used Schedule O to respond to any question in this Part I		L
	1	Contributions, gifts, grants, and similar amounts received	1	52,975
	2	Program service revenue including government fees and contracts	2	(
	3	Membership dues and assessments	3	(
	4	Investment income	4	460
	5a	Gross amount from sale of assets other than inventory 5a		
	ь	Less: cost or other basis and sales expenses	1	
	ြင	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	а	Gross income from gaming (attach Schedule G if greater than	1 1	
ē		\$15,000)		
Revenue	ь	Gross income from fundraising events (not including \$ of contributions	1	
ě	-	from fundraising events reported on line 1) (attach Schedule G if the		
_		sum of such gross income and contributions exceeds \$15,000) 6b 9,544	il i	
	c	Less: direct expenses from gaming and fundraising events 6c 784	1	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract	1	
		line 6c)	6d	8,760
	7a	Gross sales of inventory, less returns and allowances		
	ь	Less: cost of goods sold	1 - 1	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	(
	8	Other revenue (describe in Schedule O)	8	6,514
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	68,70
_	10	Grants and similar amounts paid (list in Schedule O)	10	(
	11	Benefits paid to or for members	11	(
ç	12	Salaries, other compensation, and employee benefits	12	3,334
JSe	13	Professional fees and other payments to independent contractors	13	(
Expenses	14	Occupancy, rent, utilities, and maintenance	14	9,65
ᅑ	15	Printing, publications, postage, and shipping	15	5
	16	Other expenses (describe in Schedule O)	16	38,770
	17	Total expenses. Add lines 10 through 16	17	51,82
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	230,03
Assets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with		
\ss	-	end-of-year figure reported on prior year's return)	19	230,03
¥	20	Other changes in net assets or fund balances (explain in Schedule O)	20	16,888
Net Net	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	246,919
		work Reduction Act Notice, see the separate instructions. Cat No. 10642		orm 990-EZ (201:

Par	t II Balance Sheets (see the instructions for	or Part II)				
	Check if the organization used Schedule	O to respond to an	y question in this	Part II		<u> 🗆</u>
	•			(A) Beginning of year		(B) End of year
22	Cash, savings, and investments		[230,031		246,919
23	Land and buildings		[23	0
24	Other assets (describe in Schedule O)		[24	0
25	Total assets		[230,031		246,919
26	Total liabilities (describe in Schedule O)		[0	26	0
27	Net assets or fund balances (line 27 of column	(B) must agree with	line 21)	230,031	27	246,919
Part					ĺ	Expenses
	Check if the organization used Schedule	O to respond to an	y question in this	Part III 🔒 🗌	(Req	uired for section
What	is the organization's primary exempt purpose?	Fire fighting and rescu	le services			c)(3) and 501(c)(4)
	ribe the organization's program service accomplise easured by expenses. In a clear and concise manager				4947	nizations and section (a)(1) trusts; optional thers.)
	ons benefited, and other relevant information for ea		р. с	.,	101 0	111013.
28	Responded to approximately 30 calls for assistance with		(pop. 650) and			
	surrounding communities as part of our mutual aid agree	ments.				
	(Grants \$) If this amount	includes foreign gra	nts, check here .	▶ 🗀	28a	51,821
29						

	(Grants \$) If this amount	includes foreign gra	nts, check here .	▶ □	29a	
30						
	•••••••••••••••••••••••••••••••••••••••					
	(Grants \$) If this amount	includes foreign gra	nts, check here .	▶ □	30a	
31	Other program services (describe in Schedule O)					
		includes foreign gra	nts, check here .	▶ □	31a	
32	Total program service expenses (add lines 28a t				32	
Par	List of Officers, Directors, Trustees, and Key	Employees (list each	one even if not com	pensated-see the i	nstruc	ctions for Part IV)
	Check if the organization used Schedule	O to respond to ar	ny question in this	Part IV		\square
		(b) Average	(c) Reportable	(d) Health benefits, contributions to employ	(0)	Faturated amount of
	(a) Name and title	hours per week	compensation (Forms W-2/1099-MISC			other compensation
		devoted to position	(if not paid, enter -0-)	deferred compensatio	ก	•
	cWilliam	President/ 5				
282	Townshend Rd, Grafton, VT 05146			0	1	
	Cannon	Vice-President/.5				
67 N	iddletown Rd, Grafton, VT 05146			0		
	Ross	Secretary/.25				
PO E	3ox 71, Grafton, VT 05146			D .		
	Hermiz	Treasurer/Captain/5				
PO E	Box 97, Grafton, VT 05146		,	0		
	Stevens	Chief/8				
1186	Rt 121 East, Grafton, VT 05416			0		
	Thompson	Asst. Chief/6				
700	Fisher Hill Rd, Grafton, VT 05146			0		
	oie Sprague	Lieutenant/2				
946	Fisher Hill Road, Grafton, VT 05146	1		0	ľ	
	Bosch	Lieutenant/2				
3730	Simpson Brook Rd, Townshend, VT 05146	1		0		
Arol	Ward	Trustee/.25				
498	Bell Road, Grafton, VT 05146	1		o		
Bill E	Brown	Trustee/ 25			1	 -
1247	Kidder Hill Road, Grafton VT 05146	1		o		
	ck Dickison	Trustee/.25			\top	
6235	Townshend Road, Townshend, VT 05353	1]	o		
			<u> </u>	 	+	· · · · · · · · · · · · · · · · · · ·
		†	1	1		

Part	· · · · · · · · · · · · · · · · · · ·			
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part		<u> </u>
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	Yes	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		10
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		*
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		_
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		1
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 37a			
ь 38а	Did the organization file Form 1120-POL for this year?	37b 38a		1
b 39	If "Yes," complete Schedule L, Part II and enter the total amount involved			Ť
а	Initiation fees and capital contributions included on line 9			
b 40a	Gross receipts, included on line 9, for public use of club facilities			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	~-	•
С	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		¢	
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		1
41	List the states with which a copy of this return is filed Vermont	802-84	12,116	
42a	The digalization's books are in care of P		5-0097	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over			No
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country:	42b		1
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	<u> </u>	/
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year			▶ □
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		1
c d	Did the organization receive any payments for indoor tanning services during the year?	44c		1
4-	explanation in Schedule O	44d		<u>سر ا</u>
45a 45b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a 45b		**************************************

								Yes	S No
		e organization engage, directly or in							
		ididates for public office? If "Yes," co		Part I			4	6	1
Part V	- , :	Section 501(c)(3) organizations All section 501(c)(3) organizations 50 and 51.	s must answer que			-	e tables	for lir	nes
		Check if the organization used Sch	edule O to respond	to any question in	this Part VI		<u> </u>		<u>. </u>
								Yes	No.
		le organization engage in lobbying a If "Yes," complete Schedule C, Part		section 501(h) elect		during the	tax 4	7	1
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E								1
49a	Did th	e organization make any transfers to	an exempt non-cha	ritable related organ	nization?		. 49	a	V
		s," was the related organization a se					. 49		
		elete this table for the organization's byees) who each received more than							
	(a) f	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISO	contributions benefit plans	n benefits, s to employee , and deferred ensation	(e) Estim other c	ated amo	
								-	
									•
									<u> </u>
						·			
							<u> </u>		
51	Comp	number of other employees paid ove plete this table for the organization's	s five highest compe	ensated independer	nt contractor	s who eacl	h receive	ed mor	e thar
		000 of compensation from the organisms and business address of each independent	· · · · · · · · · · · · · · · · · · ·		00,000	1 ,) Compone		
	(a)	Name and business address of each independ	ent contractor	(b) Type of se	ervice	,,) Compens		
				-					
				-	-				
									
d	Total	number of other independent contra	ctors each receiving	over \$100.000 .	. ▶	1			
52	Did th	ne organization complete Schedule A kempt charitable trusts must attach a	Note. All section 5	01(c)(3) organization	ns and 4947(► 2 Y	es 🏻	No
Under pe	nalties	of perjury, I declare that I have examined this red complete. Declaration of preparer (other than	eturn, including accompan	ying schedules and state	ments, and to th	e best of my k			
Sign Here		Signature of officer Keith B. Hermiz, Treasurer	is .		Da	July	127	20	14
		Type or print name and title							
Paid		Print/Type preparer's name	Preparer's signature		Date	Check self-emplo	- 1	1	
Prepa Use (Firm's name ▶			Fır	m's EIN ▶			
		Firm's address ▶			Ph	one no.			
Mav th	e IRS	discuss this return with the preparer	shown above? See	instructions			ightharpoonup	es 🗍	No

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

➤ Attach to Form 990 or Form 990-EZ.
➤ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Employer identification number

Graft	on Firefighters Associ	ation							03-600	09987
Par			r <mark>ity Status</mark> (All orgai						nstructio	ns.
The c 1 2 3 4 5 6 7	e organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.)									
9	An organization receipts from support from	on that normally activities related gross investme	receives: (1) more tha I to its exempt functi nt income and unrel	ın 33¹/₃% ons—sub ated bus	of its su oject to c siness tax	pport fro ertain ex able inc	ceptions ome (les	, and (2) s section	no more	than 331/3% of its
10 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									
	organization, check this box									nd Yes No
<u>r</u>	Name of supported organization	(ii) EIN	on about the supporter (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) is the o	rganization sted in your document?	(v) Did y the organ col (i)	ou notify nization in of your port?	organizat	s the ion in col. zed in the S ?	(vii) Amount of monetary support
(A)										
(B)										
(C)										
(D)										
(E)										
				1						1

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support								
Calend	dar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	18,219	10,545	13,793	14,516	17,975	75,048	
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	56,800	35,000	35,000	35,000	35,000	196,800	
3	The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0_	
4	Total. Add lines 1 through 3	75,019	45,545	48,793	49,516	52,975	271,848	
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)				•		0	
e	Public support. Subtract line 5 from line 4.						271,848	
6 Section	on B. Total Support						27 1,0 10	
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
7	Amounts from line 4	75,019	45,545	48,793	49 516	52,975	271,848	
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	8,734	2,195	938	725	460	13,052	
9	Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0	
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	29,861	20,189	12,927	23,098	16,058	102,133	
11	Total support. Add lines 7 through 10						387,033	
12	Gross receipts from related activities, etc					12	0	
13	First five years. If the Form 990 is for the							
	organization, check this box and stop he			<u> </u>			▶ □	
<u>Secti</u>	on C. Computation of Public Suppor			. <u> </u>				
14	Public support percentage for 2013 (line 6					14	70 %	
15	Public support percentage from 2012 Sci					15	69 %	
10a	331/3% support test—2013. If the organic box and stop here. The organization qua						_	
b	331/2% support test—2012. If the organic check this box and stop here. The organic	nization did no	t check a box	on line 13 or	16a, and line		or more,	
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization me Part IV how the organization meets the "forganization	ets the "facts- acts-and-circu	and-circumsta imstances" tes	nces" test, che st. The organiz	eck this box ar ation qualifies	nd stop here. B as a publicly s	Explain in upported	
b 18	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organization of Explain in Part IV how the organization of supported organization	tion meets the neets the "facts id not check a	"facts-and-ci s-and-circums box on line 13	ircumstances" tances" test. T , 16a, 16b, 17a	test, check the organization	nis box and st n qualifies as a k this box and	, and line op here. a publicly .	
	instructions	. <u></u>			· · · · ·	· · · · ·		

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section	on A. Public Support				.		
Calen	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees			-			
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities furnished in any activity that is related to the		ļ				
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid						
	to or expended on its behalf	<u> </u>					
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5		ļ				
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .						
b	Amounts included on lines 2 and 3						
	received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year]	
_	•			1			
С 8	Add lines 7a and 7b		 		<u> </u>		
•	line 6.)						
Secti	on B. Total Support		<u> </u>	<u> </u>	I	<u> </u>	I
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9	Amounts from line 6	3 7	1				
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						}
	royalties and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses		ł		1		
	acquired after June 30, 1975		<u> </u>				
C	Add lines 10a and 10b						
11	Net income from unrelated business			1			
	activities not included in line 10b, whether						
	or not the business is regularly carried on	ļ	 	ļ			
12	Other income. Do not include gain or	1		1	1		
	loss from the sale of capital assets		1			1	
	(Explain in Part IV.)				 		
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for the	he organizatio	n's first secon	d third fourth	or fifth tay v	L ear as a sectio	n 501(c)(3)
17	organization, check this box and stop he	-					_
Secti	ion C. Computation of Public Suppo						<u> </u>
15	Public support percentage for 2013 (line			13, column (fi)		15	%
16	Public support percentage from 2012 Sc					16	%
	ion D. Computation of Investment In					_	· ·
17	Investment income percentage for 2013			y line 13, colu	mn (f))	17	%
18	Investment income percentage from 201:	2 Schedule A,	Part III, line 17	·		18	%
19a	331/3% support tests-2013. If the organ	nization did no	t check the bo	x on line 14, a	ind line 15 is n	nore than 331/3	
	17 is not more than 331/3%, check this box	and stop here	e. The organizat	ion qualifies as	a publicly supp	orted organizat	tion . 🕨 🗀
b							
	line 18 is not more than 331/3%, check this						
20	Private foundation. If the organization d	id not check a	a box on line 14	I, 19a, or 19b,	check this box	and see instru	uctions 🕨 🗍

chedule A (Form 990 or 990-EZ) 2013	ge 4
Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; an Part III, line 12. Also complete this part for any additional information. (See instructions).	
Part II, Section A , Line 10 includes proceeds from annual fall festival event, reimbursement of joint expenses by Grafton Rescue	
Part II, Section A , Column (a) Reflects calendar year 2009 plus short year 1/1/2010-6/30/2010	

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization Employer identification number 03-6009987 Grafton Firefighters Association 990-EZ Part I Line 8 Reimbursement of joint expenses by Grafton Rescue \$5,164 plus miscellaneous other \$1,350 990-EZ Part I Line 16 Mutual aid assessment \$6,299, personal protective equipment \$6,140, radios and repairs \$2,012, (cont'd) loose equipment \$2,765, truck maintenance \$12,404, volunteer recognition \$992, liability & disability insurance \$5,923, (cont'd) training \$1,153, plus other miscellaneous \$1,088