

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)

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2011 calendar year, or tax year beginning, 2011, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C AIRBORNE LAW ENFORCEMENT ASSOCIATION INC 50 CARROLL CREEK WAY #260 FREDERICK, MD 21701	D Employer Identification Number 23-7032776
		E Telephone number (301) 631-2406
F Name and address of principal officer: SAME AS C ABOVE		G Gross receipts \$ 1,573,414.
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
J Website: WWW.ALEA.ORG		H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of Formation: 1976 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO SUPPORT, PROMOTE AND ADVANCE THE SAFE AND EFFECTIVE UTILIZATION OF AIRCRAFT BY GOVERNMENTAL AGENCIES IN SUPPORT OF PUBLIC SAFETY MISSIONS THROUGH TRAINING, NETWORKING, ADVOCACY AND EDUCATIONAL PROGRAMS.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	9
	6	Total number of volunteers (estimate if necessary)	13
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	463,874.
7b	Net unrelated business taxable income from Form 990-T, line 34	152,473.	
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year: 198,193. Current Year: 216,640.
	9 Program service revenue (Part VIII, line 2g)		1,219,144. 1,282,313.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		91,569. 61,232.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		7,363. 12,857.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,516,269. 1,573,042.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		27,000. 29,500.
	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)		285,011. 224,027.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,245,273. 1,064,515.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,557,284. 1,318,042.	
19 Revenue less expenses. Subtract line 18 from line 12		-41,015. 255,000.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year: 3,330,932. End of Year: 3,586,932.
	21 Total liabilities (Part X, line 26)		2,500. 3,500.
	22 Net assets or fund balances. Subtract line 21 from line 20		3,328,432. 3,583,432.

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.

Sign Here	Signature of officer	Date			
	STEPHEN J. INGLEY	EXECUTIVE DIR.			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BARBARA ROMAN	BARBARA ROMAN	6/28/12		P00972808
	Firm's name	LINTON SHAFER WARFIELD & GARRETT, P.A., CPA'S			Firm's EIN
	Firm's address	201 THOMAS JOHNSON DRIVE FREDERICK, MD 21702			52-1273734
					Phone no. (301) 662-9200

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III. [X]

1 Briefly describe the organization's mission:

TO SUPPORT, PROMOTE AND ADVANCE THE SAFE AND EFFECTIVE UTILIZATION OF AIRCRAFT BY GOVERNMENTAL AGENCIES IN SUPPORT OF PUBLIC SAFETY MISSIONS THROUGH TRAINING, NETWORKING, ADVOCACY AND EDUCATIONAL PROGRAMS.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 588,331. including grants of \$) (Revenue \$ 750,051.) ALEA HOLDS AN ANNUAL EDUCATIONAL CONFERENCE AND EXHIBITION IN DIFFERENT LOCATIONS THROUGHOUT THE YEAR, BRINGING TOGETHER HUNDREDS OF PUBLIC SAFETY AIRCREW, MANUFACTURERS, AND SUPPLIERS. THE CONFERENCE IS PRECEDED BY 3-DAY PRECONFERENCE COURSES. THE MAIN CONFERENCE WILL PROVIDE MORE THAN 40 WORKSHOPS, SEMINARS, ROUNDTABLES, AND FORUMS.

4b (Code:) (Expenses \$ 321,150. including grants of \$) (Revenue \$ 507,274.) AIR BEAT IS A BI-MONTHLY, FULL-COLOR MAGAZINE DEDICATED TO AIRBORNE PUBLIC SAFETY. A FULL SUBSCRIPTION, INCLUDING THE ANNUAL BUYER'S GUIDE AND SPECIAL ALEA ANNUAL CONFERENCE & EXPOSITION PREVIEW ISSUE, IS INCLUDED WITH MEMBERSHIP IN ALEA. IN ADDITION TO THE PRINT EDITION, AIR BEAT IS ALSO PROVIDED IN DIGITAL FORMAT TO ALL ALEA MEMBERS. MEMBERS ALSO HAVE THE OPTION OF CHOOSING DIGITAL, PRINT, OR BOTH EDITIONS.

4c (Code:) (Expenses \$ 126,571. including grants of \$) (Revenue \$ 216,640.) SEE SCHEDULE O

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

4e Total program service expenses 1,036,052.

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 <i>Schedule B, Schedule of Contributors</i> (see instructions)?		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, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		X
13 Is the organization a school 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 United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</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, Parts II and IV.</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, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions 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 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 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 Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <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, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <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
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
36 Section 501(c)(3) organizations. 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
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2011)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <input type="text" value="7"/>		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <input type="text" value="0"/>		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <input checked="" type="checkbox"/>	X	
2 a	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. <input type="text" value="9"/>		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <input checked="" type="checkbox"/>	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? <input checked="" type="checkbox"/>	X	
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. <input checked="" type="checkbox"/>	X	
4 a	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)? <input checked="" type="checkbox"/>		X
4 b	If 'Yes,' enter the name of the foreign country: <input type="text"/> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <input checked="" type="checkbox"/>		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <input checked="" type="checkbox"/>		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <input type="checkbox"/>		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? <input checked="" type="checkbox"/>		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <input type="checkbox"/>		
7 Organizations that may receive deductible contributions under section 170(c).			
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <input checked="" type="checkbox"/>		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <input type="checkbox"/>		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <input checked="" type="checkbox"/>		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year <input type="text"/>		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input checked="" type="checkbox"/>		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input checked="" type="checkbox"/>		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <input type="checkbox"/>		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <input type="checkbox"/>		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? <input type="checkbox"/>		
9 Sponsoring organizations maintaining donor advised funds.			
9 a	Did the organization make any taxable distributions under section 4966? <input type="checkbox"/>		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person? <input type="checkbox"/>		
10 Section 501(c)(7) organizations. Enter:			
10 a	Initiation fees and capital contributions included on Part VIII, line 12 <input type="text"/>		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <input type="text"/>		
11 Section 501(c)(12) organizations. Enter:			
11 a	Gross income from members or shareholders <input type="text"/>		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <input type="text"/>		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? <input type="checkbox"/>		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <input type="text"/>		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13 a	Is the organization licensed to issue qualified health plans in more than one state? <input type="checkbox"/>		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <input type="text"/>		
13 c	Enter the amount of reserves on hand. <input type="text"/>		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? <input checked="" type="checkbox"/>		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. <input type="checkbox"/>		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI. X

Section A. Governing Body and Management

		Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year.	1 a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent.	1 b 10		
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?	2		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?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6 SEE SCHEDULE O	X	
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7 a SEE SCHEDULE O	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b	X	
9 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.	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b		X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	12 c		X
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	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	15 a SEE SCHEDULE O	X	
b Other officers of key employees of the organization	15 b		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a		X
b If 'Yes,' did the organization follow 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?	16 b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 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 during the tax year. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ STEPHEN J. INGLEY 50 CARROLL CREEK WAY, STE 260 FREDERICK MD 21701 (301) 631-2406

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

Check if Schedule O contains a response to any question in this Part VII

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) MARTIN JACKSON DIRECTOR	14	X						0.	0.	0.
(2) KEVIN CAFFERY VICE PRESIDENT	7	X		X				0.	0.	0.
(3) GREGG WEITZMAN SECRETARY	9	X		X				0.	0.	0.
(4) DANIEL SCHWARZBACH CFO	19	X		X				0.	0.	0.
(5) KURT FRISZ PRESIDENT	12	X		X				0.	0.	0.
(6) DAVE SAUNDERS DIRECTOR	4	X						0.	0.	0.
(7) PATRICK MCNAMARA DIRECTOR	5	X						0.	0.	0.
(8) KEVIN VISLOCKY DIRECTOR	8	X						0.	0.	0.
(9) KEVIN CHITTICK DIRECTOR	6	X						0.	0.	0.
(10) MICHELLE BLACKSTONE DIRECTOR	5	X						0.	0.	0.
(11) ROB O'QUINN DIRECTOR	5	X						0.	0.	0.
(12) RYAN MILLER DIRECTOR	1	X						0.	0.	0.
(13) JOHN BUTTERWORTH DIRECTOR	3	X						0.	0.	0.
(14) STEPHEN J. INGLEY EXECUTIVE DIR.	40			X				91,242.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

1 b Sub-total	91,242.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	91,242.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>	3	X
4 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? <i>If 'Yes' complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i>	5	X

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. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0

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	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b 216,640.					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f					
	g Noncash contributions included in lns 1a-1f: \$						
h Total. Add lines 1a-1f. ▶		216,640.					
PROGRAM SERVICE REVENUE	2 a <u>CONFERENCES & MEETINGS</u>	Business Code 900099	750,051.	750,051.			
	b <u>AIRBEAT</u>	541800	463,874.		463,874.		
	c <u>E-NEWSLETTER</u>	900099	43,400.	43,400.			
	d <u>SPECIAL PROJECTS</u>	900099	24,988.	24,988.			
	e _____						
	f All other program service revenue.						
	g Total. Add lines 2a-2f. ▶		1,282,313.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ▶		61,604.			61,604.	
	4 Income from investment of tax-exempt bond proceeds. ▶						
	5 Royalties. ▶						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses.					
		c Rental income or (loss)					
		d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory.	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses	372.				
		c Gain or (loss)	-372.				
		d Net gain or (loss) ▶		-372.	-372.		
	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 ▶						
Miscellaneous Revenue		Business Code					
11 a <u>MERCHANDISE SALES</u>	900099	11,742.	11,742.				
b <u>OTHER INCOME</u>	900099	1,115.	1,115.				
c _____							
d All other revenue							
e Total. Add lines 11a-11d. ▶		12,857.					
12 Total revenue. See instructions. ▶		1,573,042.	830,924.	463,874.	61,604.		

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).

Check if Schedule O contains a response to any question in this Part IX X

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	29,500.	29,500.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	91,242.	41,059.	50,183.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	98,420.	63,201.	35,219.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions).	4,852.	2,183.	2,669.	
9 Other employee benefits.	14,368.	8,572.	5,796.	
10 Payroll taxes.	15,145.	8,400.	6,745.	
11 Fees for services (non-employees):				
a Management.				
b Legal.	15,336.		15,336.	
c Accounting.	13,724.		13,724.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other.	1,679.		1,679.	
12 Advertising and promotion.				
13 Office expenses.	46,096.	35,066.	11,030.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	20,317.	11,260.	9,057.	
17 Travel.	105,398.	85,585.	19,813.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	17,988.	9,893.	8,095.	
23 Insurance.	22,384.	3,135.	19,249.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PRINTING AND PUBLICATIONS</u>	201,920.	201,390.	530.	
b <u>INST, TRAINER & MTG COST</u>	158,147.	152,687.	5,460.	
c <u>POSTAGE AND SHIPPING</u>	88,480.	85,555.	2,925.	
d <u>EXHIBIT HALL</u>	82,048.	82,048.		
e All other expenses. SEE SCH. O.	290,998.	216,518.	74,480.	
25 Total functional expenses. Add lines 1 through 24e.	1,318,042.	1,036,052.	281,990.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		(A)		(B)		
		Beginning of year		End of year		
ASSETS	1	Cash — non-interest-bearing	55,409.	1	131,208.	
	2	Savings and temporary cash investments	507,702.	2	182,297.	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		4		
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		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 or other basis. Complete Part VI of Schedule D	791,572.			
		10a				
	b	Less: accumulated depreciation	83,530.	724,570.	10c	708,042.
		10b				
	11	Investments — publicly traded securities	2,043,251.	11	2,549,862.	
	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	15,523.		
16	Total assets. Add lines 1 through 15 (must equal line 34)	3,330,932.	16	3,586,932.		
LIABILITIES	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial 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 to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,500.	25	3,500.	
	26	Total liabilities. Add lines 17 through 25	2,500.	26	3,500.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.					
	27	Unrestricted net assets	3,328,432.	27	3,583,432.	
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
	33	Total net assets or fund balances	3,328,432.	33	3,583,432.	
34	Total liabilities and net assets/fund balances	3,330,932.	34	3,586,932.		

BAA

Form 990 (2011)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,573,042.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,318,042.
3	Revenue less expenses. Subtract line 2 from line 1	3	255,000.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,328,432.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,583,432.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If 'Yes' to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization AIRBORNE LAW ENFORCEMENT ASSOCIATION INC	Employer identification number 23-7032776
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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: (For lines 1 through 11, check only one box.)

- 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)**.
- 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 Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 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?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2011

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

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 through 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the 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 – 2010. 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 – 2011. 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 – 2010. 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 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 A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	189,016.	212,644.	214,675.	198,193.	216,640.	1,031,168.
2 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.	828,939.	710,063.	684,960.	755,049.	830,181.	3,809,192.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	1,017,955.	922,707.	899,635.	953,242.	1,046,821.	4,840,360.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						4,840,360.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6.	1,017,955.	922,707.	899,635.	953,242.	1,046,821.	4,840,360.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	132,692.	115,748.	98,881.	97,511.	61,604.	506,436.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.					152,473.	152,473.
c Add lines 10a and 10b.	132,692.	115,748.	98,881.	97,511.	214,077.	658,909.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV.	38,528.	52,511.	55,858.	1,421.	1,115.	149,433.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,189,175.	1,090,966.	1,054,374.	1,052,174.	1,262,013.	5,648,702.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)).	15	85.69 %
16 Public support percentage from 2010 Schedule A, Part III, line 15.	16	0.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)).	17	11.66 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17.	18	0.00 %

- 19a 33-1/3% support tests – 2011.** 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 – 2010.** 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. ▶

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2011	2010	2009	2008	2007
HALLWAY EASEMENT/SAFETY PROG	1,115.	1,421.	55,858.	52,511.	38,528.
TOTAL	<u>\$ 1,115.</u>	<u>\$ 1,421.</u>	<u>\$ 55,858.</u>	<u>\$ 52,511.</u>	<u>\$ 38,528.</u>

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

Employer identification number

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two questions about donor informed status.

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

Table with 2 columns: Question, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total acreage, number of easements on historic structures, and monitoring details.

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.

Table with 2 columns: Question, Amount. Rows include reporting requirements for art and historical treasures, and amounts for revenues and assets.

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

- 3 Using the organization's acquisition, 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 Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a 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 |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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 the 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
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3 a 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 | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		201,200.		201,200.
b Buildings		549,887.	53,261.	496,626.
c Leasehold improvements				
d Equipment				
e Other		40,485.	30,269.	10,216.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				708,042.

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.) . . . ▶		

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . ▶		

Part IX Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO OTHER ORGANIZATIONS	2,000.
(3) PHONE DEPOSIT	1,500.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	3,500.

2 FIN 48 (ASC 740) Footnote. 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 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		1,573,042.
2	Total expenses (Form 990, Part IX, column (A), line 25)		1,318,042.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		255,000.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV.) SEE PART XIV		-297,520.
9	Total adjustments (net). Add lines 4 through 8		-297,520.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		-42,520.

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

1	Total revenue, gains, and other support per audited financial statements		1	1,270,810.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIV.) SEE PART XIV	2d	-302,232.	
	e Add lines 2a through 2d	2e		-302,232.
3	Subtract line 2e from line 1		3	1,573,042.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV.)	4b		
	c Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,573,042.

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

1	Total expenses and losses per audited financial statements		1	1,313,330.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIV.) SEE PART XIV	2d	-4,712.	
	e Add lines 2a through 2d	2e		-4,712.
3	Subtract line 2e from line 1		3	1,318,042.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV.)	4b		
	c Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,318,042.

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, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE D, PART XI, LINE 8
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

A/P.....	\$	-10,314.
A/R.....		31,426.
ACCRUED EXPENSES.....		-4,456.
DEFERRED REVENUE.....		-334,030.
INCOME TAXES RECEIVABLE.....		8,166.
PREPAIDS.....		11,688.
	TOTAL \$	<u>-297,520.</u>

**SCHEDULE D, PART XII, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

A/R.....	\$	31,426.
DEFERRED REVENUE.....		-334,030.
LOSS ON DISP OF ASSETS.....		372.
	TOTAL \$	<u>-302,232.</u>

**SCHEDULE D, PART XIII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

A/P.....	\$	10,314.
ACCRUED EXPENSES.....		4,456.
INCOME TAX RECEIVABLE.....		-8,166.
LOSS ON DISP OF ASSETS.....		372.
PREPAIDS.....		-11,688.
	TOTAL \$	<u>-4,712.</u>

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2011

**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 its grants and other 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 V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, 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 for and investments in region PT V
(1) NORTH AMERICA			PROGRAM SERVICE	SAFETY CONFERENCE	24,096.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					24,096.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b) . . .	0	0			24,096.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2011

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... Part II can be duplicated 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)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter... ▶ 0

3 Enter total number of other organizations or entities... ▶ 0

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. Part III can be duplicated 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)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621).* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865).* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).* Yes No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

PART I, LINE 3F - METHOD OF ACCOUNTING

SCHEDULE F, PART I, LINE 3; THE EXPENDITURES IN THE AUDITED FINANCIAL STATEMENTS ARE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

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' to 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. Part II can be duplicated 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
(1) ----- -----							
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 0

3 Enter total number of other organizations listed in the line 1 table ▶ 0

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated 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
1 SCHOLARSHIPS	13	29,500.			
2					
3					
4					
5					
6					
7					

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

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

ALTHOUGH ALEA DOES NOT HAVE A WAY OF MONITORING THE USE OF SCHOLARSHIP MONEY, THEY ARE ONLY PROVIDED TO STUDENTS OF ALEA MEMBERS. EACH APPLICANT MUST MEET CERTAIN CRITERIA, BOTH OBJECTIVE AND SUBJECTIVE, INCLUDING LETTERS OF ACCEPTANCE FROM INSTITUTIONS OF HIGHER EDUCATION. A SCORING/ELIGIBILITY MATRIX IS UTILIZED FOR ALL APPLICATIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

Employer identification number

23-7032776

FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS

MEMBERSHIP IN ALEA IS OPEN TO ALL INDIVIDUALS (U.S. AND INTERNATIONAL) THAT ARE INTERESTED IN PUBLIC SAFETY AVIATION AND ALL CORPORATIONS WHO SUPPLY THE INDUSTRY. INDIVIDUAL MEMBERSHIP MAY BE CONFERRED ON ANY PERSON WHO DEMONSTRATES AN INTEREST IN PUBLIC SAFETY THROUGH ADVANCEMENT OF THE USE OF PUBLIC AVIATION. ONLY INDIVIDUAL MEMBERS WHO ARE EMPLOYED OR APPOINTED AS PEACE OFFICERS BY A GOVERNMENTAL LAW ENFORCEMENT AGENCY UNDER THE LAWS OF ANY STATE OR NATION, WHOSE DUTIES AND RESPONSIBILITIES INCLUDE THE ASSIGNMENT AS AIR CREW IN OR SUPERVISION AND MANAGEMENT OF THE AGENCY'S AVIATION AND/OR ALTERNATIVE AIRCRAFT OPERATIONS UNIT, SECTION, DIVISION OR DEPARTMENT MAY HOLD OFFICE AS A DIRECTOR OR OFFICER OF THE CORPORATION. CORPORATE MEMBERSHIP MAY CONFERRED ON ANY ENTITY PROVIDING PRODUCTS AND/OR SERVICES RELATED TO PUBLIC SAFETY AVIATION. EACH CORPORATE MEMBERSHIP SHALL BE ENTITLED TO ONE (1) VOTE EXERCISED BY AN EMPLOYEE DESIGNATED BY THE CORPORATE ENTITY.

CURRENT MEMBERSHIP TOTALS APPROXIMATELY 3,100.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

REFER TO SCHEDULE O FORM 990 PART III LINE 4C PROGRAM SERVICE ACCOMPLISHMENT.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

THE MEMBERS ELECT AND APPROVE SIGNIFICANT DECISIONS OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990, 990-T AND STATE RETURNS ARE REVIEWED BY THE EXECUTIVE COMMITTEE, ACTING ON BEHALF OF THE BOARD OF DIRECTORS, PRIOR TO EXECUTION AND SUBMISSION OF THE TAX RETURNS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGMT

THE EXECUTIVE COMMITTEE UTILIZES COMPENSATION DATA AVAILABLE THROUGH THE AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES, HISTORICAL EXECUTIVE COMPENSATION, AND OTHER

Name of the organization

Employer identification number

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

23-7032776

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGTME

FINANCIAL RESOURCES AVAILABLE TO DETERMINE INITIAL COMPENSATION. ANNUAL ADJUSTMENTS ARE PERFORMANCE BASED DETERMINED BY THE ANNUAL EVALUATION PERFORMED BY THE EXECUTIVE COMMITTEE. THEN, IT IS REPORTED TO THE FULL BOARD.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS AND THE ANNUAL 990 ARE AVAILABLE VIA THE ALEA WEBSITE OR UPON REQUEST. THE CONFLICT OF INTEREST POLICY IS PART OF THE EMPLOYEE HANDBOOK AND IS AVAILABLE UPON REQUEST. THE FINANCIAL STATEMENTS ARE ALSO AVAILABLE BY REQUEST.

CLIENT 41723

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

23-7032776

6/28/12

03:04PM

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
AUDIO VIDEO	38,526.	37,600.	926.	
AWARDS LUNCHEON	6,330.	6,330.		
BANK & CC FEES	19,162.		19,162.	
COMMISSIONS	58,631.	57,881.	750.	
DECORATOR	24,284.	24,284.		
EXHIBITS & RECEPTIONS	14,404.	1,154.	13,250.	
INCOME TAXES	37,833.		37,833.	
REPAIRS & MAINTENANCE	969.		969.	
SPONSORED EVENTS	47,078.	47,078.		
TELEPHONE	5,117.	3,527.	1,590.	
WEBSITE	38,664.	38,664.		
TOTAL	<u>\$ 290,998.</u>	<u>\$ 216,518.</u>	<u>\$ 74,480.</u>	<u>\$ 0.</u>

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

For calendar year 2011 or other tax year beginning _____, 2011,
and ending _____, _____

2011

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

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

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 408A <input type="checkbox"/> <input type="checkbox"/> 529(a)	Print or Type	(<input type="checkbox"/> Check box if name changed and see instructions.) AIRBORNE LAW ENFORCEMENT ASSOCIATION INC 50 CARROLL CREEK WAY #260 FREDERICK, MD 21701	D Employer identification number (Employees' trust, see instructions.) 23-7032776 E Unrelated business activity codes (See instructions.) 541800
C Book value of all assets at end of year 3,586,932.	F Group exemption number (See instructions.) ▶ G 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		

H Describe the organization's primary unrelated business activity.
▶ **ADVERTISING SALES FOR AIRBEAT 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**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances c Balance ▶	1 c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b			
c Capital loss deduction for trusts	4 c			
5 Income (loss) from partnerships and S corporations (attach statement)	5			
6 Rent income (Schedule C)	6			
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Sch G)	9			
10 Exploited exempt activity income (Schedule I)	10			
11 Advertising income (Schedule J)	11	463,874.	236,275.	227,599.
12 Other income (See instructions; attach schedule.)	12			
13 Total. Combine lines 3 through 12	13	463,874.	236,275.	227,599.

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.)				
14 Compensation of officers, directors, and trustees (Schedule K)	14			4,971.
15 Salaries and wages	15			7,551.
16 Repairs and maintenance	16			
17 Bad debts	17			
18 Interest (attach schedule)	18			
19 Taxes and licenses	19			
20 Charitable contributions (See instructions for limitation rules.)	20			
21 Depreciation (attach Form 4562)	21	4,317.		
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a			4,317.
23 Depletion	23			
24 Contributions to deferred compensation plans	24			
25 Employee benefit programs	25			1,931.
26 Excess exempt expenses (Schedule I)	26			
27 Excess readership costs (Schedule J)	27			
28 Other deductions (attach schedule) SEE STATEMENT 1	28			55,356.
29 Total deductions. Add lines 14 through 28	29			74,126.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30			153,473.
31 Net operating loss deduction (limited to the amount on line 30)	31			
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32			153,473.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33			1,000.
34 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	34			152,473.

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	42,715.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).....	36	
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	42,715.

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 (see instructions).....	40c	
d Credit for prior year minimum tax (attach Form 8801 or 8827).....	40d	
e Total credits. Add lines 40a through 40d.....	40e	0.
41 Subtract line 40e from line 39.....	41	42,715.
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	42,715.
44a Payments: A 2010 overpayment credited to 2011.....	44a	14,000.
b 2011 estimated tax payments.....	44b	34,800.
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 Credit for small employer health insurance premiums (Attach Form 8941).....	44f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total...▶	44g	
45 Total payments. Add lines 44a through 44g.....	45	48,800.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached.....▶ <input type="checkbox"/>	46	
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	6,085.
49 Enter the amount of line 48 you want: Credited to 2012 estimated tax ▶ 6,085. Refunded ▶	49	0.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2011 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
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 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. ▶ \$ 0.		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

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		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?.....	Yes	No
4a Additional section 263A costs (attach schedule).....	4a				X
b Other costs (attach sch).....	4b				
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: **EXECUTIVE DIR.**
 May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only
 Print/Type preparer's name: **BARBARA ROMAN** Preparer's signature: **BARBARA ROMAN** Date: **6/28/12** Check if self-employed PTIN: **P00972808**
 Firm's name ▶ **LINTON SHAFER WARFIELD & GARRETT, P.A., CPA'S** Firm's EIN ▶ **52-1273734**
 Firm's address ▶ **201 THOMAS JOHNSON DRIVE**
FREDERICK, MD 21702 Phone no. **(301) 662-9200**

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property		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		Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶

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

Schedule E – Unrelated Debt-Financed Income (see instructions)

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 sch)	(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 ▶		Enter here and on page 1, Part I, line 7, column (A).		Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8 ▶				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

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)						
Totals ▶				Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

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 (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

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 columns 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)						
Totals	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (See instructions.)

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) (column 2 minus column 3). If a gain, compute columns 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)						
Totals (carry to Part II, line (5))						

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) (column 2 minus column 3). If a gain, compute columns 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) AIR BEAT	463,874.	236,275.	227,599.			
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, column (A). 463,874.	Enter here and on page 1, Part I, line 11, column (B). 236,275.				Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
STEPHEN J. INGLEY	EXECUTIVE DIR.	5 %	4,971.
		0%	
		0%	
		0%	
Total. Enter here and on page 1, Part II, line 14.			4,971.

**Depreciation and Amortization
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

Identifying number

23-7032776

Business or activity to which this form relates

FORM 990-T

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ...	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12.....	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	4,317.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.....	▶ <input type="checkbox"/>	

Section B – Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 40-year.....			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	4,317.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

**STATEMENT 1
FORM 990-T, PART II, LINE 28
OTHER DEDUCTIONS**

COMMISSSIONS	\$	49,441.
OCCUPANCY.....		4,895.
OFFICE EXPENSE.....		620.
TELEPHONE.....		400.
	TOTAL \$	<u>55,356.</u>

Calendar Year 2011 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____	
Corporation/Organization Name AIRBORNE LAW ENFORCEMENT ASSOCIATION INC	California corporation number 0784834
Address (suite, room, or PMB no.) 50 CARROLL CREEK WAY #260	FEIN 23-7032776
City FREDERICK, MD 21701	State ZIP Code

A First Return. Yes No

B Amended Return. Yes No

C IRC Section 4947(a)(1) trust. Yes No

D Final Return. Yes No

• Dissolved • Surrendered (Withdrawn)

• Merged/Reorganized Enter date: • _____

E Check accounting method:
1 Cash 2 Accrual 3 Other

F Federal return filed?
1 • 990T 2 • 990 (PF) 3 • Sch H (990)

G Is this a group filing for the subordinates/affiliates? Yes No
If 'Yes,' attach a roster. See instructions

H Is this organization in a group exemption? Yes No
If 'Yes,' What's the parent's name? _____

I 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? Yes No
If 'Yes,' explain, and attach copies of revised documents.

J 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)? Yes No
If 'Yes,' complete and attach form FTB 3509.

K Is the organization exempt under R&TC Section 23701g? Yes No
If 'Yes,' enter gross receipts from nonmember sources. \$ _____

L 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. No filing fee is required.

M Is the organization a Limited Liability Company? Yes No

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

O Is the organization under audit by the IRS or has the IRS audited in a prior year? 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	1,356,774.
	2	Gross dues and assessments from members and affiliates.	●	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	●	3	216,640.
	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 B.	●	4	1,573,414.
	5	Cost of goods sold.	●	5	
	6	Cost or other basis, and sales expenses of assets sold.	●	6	372.
	7	Total costs. Add line 5 and line 6.		7	372.
	8	Total gross income. Subtract line 7 from line 4.	●	8	1,573,042.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	●	9	1,318,042.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	●	10	255,000.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F.		11	10.
	12	Total payments.		12	
	13	Penalties and interest. See General Instruction J.		13	
	14	Use tax. See General Instruction K.	●	14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.		15	10.
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.				
Paid Preparer's Use Only	Signature of officer	Title EXECUTIVE DIR.	Date	● Telephone (301) 631-2406	
	Preparer's signature	BARBARA ROMAN	Date 6/28/12	● Paid PTIN P00972808	
	Firm's name (or yours, if self-employed) and address	LINTON SHAFER WARFIELD & GARRETT, P.A., CPA'S 201 THOMAS JOHNSON DRIVE FREDERICK, MD 21702		● FEIN 52-1273734	
				● Telephone (301) 662-9200	
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	
	3	Dividends	●	3	61,604.
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT. 1	●	7	1,295,170.
	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	1,356,774.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	29,500.
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STATEMENT. 2	●	11	91,242.
	12	Other salaries and wages	●	12	98,420.
	13	Interest	●	13	
	14	Taxes	●	14	15,145.
	15	Rents	●	15	20,317.
	16	Depreciation and depletion (See instructions)	●	16	17,988.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT. 3	●	17	1,045,430.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	1,318,042.

Schedule L Balance Sheets		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		563,111.	●	313,505.
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		2,043,251.	●	2,549,862.
8	Mortgage loans			●	
9	Other investments Attach schedule.			●	
10a	Depreciable assets	605,738.		590,372.	
b	Less accumulated depreciation	82,368.	523,370.	83,530.	506,842.
11	Land		201,200.	●	201,200.
12	Other assets. Attach schedule. STM. 4			●	15,523.
13	Total assets		3,330,932.		3,586,932.
Liabilities and net worth					
14	Accounts payable			●	
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule. STM. 5		2,500.		3,500.
19	Capital stock or principle fund		3,328,432.	●	3,583,432.
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund			●	
22	Total liabilities and net worth		3,330,932.		3,586,932.

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	●	-42,520.
2	Federal income tax	●	
3	Excess of capital losses over capital gains	●	
4	Income not recorded on books this year. Attach schedule. SEE ST. 6	●	334,030.
5	Expenses recorded on books this year not deducted in this return. Attach schedule. SEE ST. 7	●	14,770.
6	Total. Add line 1 through line 5.		306,280.
7	Income recorded on books this year not included in this return. Attach schedule. SEE ST. 8	●	39,592.
8	Deductions in this return not charged against book income this year. Attach schedule. SEE ST. 9	●	11,688.
9	Total. Add line 7 and line 8.		51,280.
10	Net income per return. Subtract line 9 from line 6.		255,000.

CLIENT 41723

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

23-7032776

6/28/12

03:04PM

**STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME**

MERCHANDISE SALES.....	\$	11,742.
OTHER INCOME.....		1,115.
PROGRAM SERVICE REVENUE.....		1,282,313.
	TOTAL \$	<u>1,295,170.</u>

**STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

CURRENT OFFICERS:

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
MARTIN JACKSON P.O. BOX 81195 MIDLAND, TX 79708	DIRECTOR 14.00	\$ 0.	\$ 0.	\$ 0.
KEVIN CAFFERY P.O. BOX 145 ANGOLA, NY 14006	VICE PRESIDENT 7.00	0.	0.	0.
GREGG WEITZMAN 4434 CALLE REAL SANTA BARBARA, CA 93110	SECRETARY 9.00	0.	0.	0.
DANIEL SCHWARZBACH 8402 LARSON HOUSTON, TX 77061	CFO 19.00	0.	0.	0.
KURT FRISZ 7900 FORSYTH CLAYTON, MO 63105	PRESIDENT 12.00	0.	0.	0.
DAVE SAUNDERS 17250 YONGE STREET NEWMARKET, ON L3Y 4W5	DIRECTOR 4.00	0.	0.	0.
PATRICK MCNAMARA 1110 99TH STREET SAN ANTONIO, TX 78214	DIRECTOR 5.00	0.	0.	0.
KEVIN VISLOCKY 620 SOUTH MERIDIAN STREET TALLAHASSEE, FL 32399	DIRECTOR 8.00	0.	0.	0.
KEVIN CHITTICK 1100 OHIO DRIVE, SW WASHINGTON, DC 20024	DIRECTOR 6.00	0.	0.	0.

CLIENT 41723

AIRBORNE LAW ENFORCEMENT ASSOCIATION INC

23-7032776

6/28/12

03:04PM

STATEMENT 3 (CONTINUED)
FORM 199, PART II, LINE 17
OTHER EXPENSES

WEBSITE.....	\$ 38,664.
TOTAL	<u>\$ 1,045,430.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

CAPITAL IMPROVEMENT FUND.....	15,523.
TOTAL	<u>\$ 15,523.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

DUE TO OTHER ORGANIZATIONS.....	2,000.
PHONE DEPOSIT.....	1,500.
TOTAL	<u>\$ 3,500.</u>

STATEMENT 6
FORM 199, SCHEDULE M-1, LINE 4
INCOME NOT RECORDED ON BOOKS THIS YEAR

DEFERRED REVENUE.....	\$ 334,030.
TOTAL	<u>\$ 334,030.</u>

STATEMENT 7
FORM 199, SCHEDULE M-1, LINE 5
EXPENSES RECORDED ON BOOKS NOT DEDUCTED ON RETURN

A/P.....	\$ 10,314.
ACCRUED EXPENSES.....	4,456.
TOTAL	<u>\$ 14,770.</u>

STATEMENT 8
FORM 199, SCHEDULE M-1, LINE 7
INCOME RECORDED ON BOOKS NOT ON RETURN

A/R.....	\$ 31,426.
INCOME TAXES RECEIVABLE.....	8,166.
TOTAL	<u>\$ 39,592.</u>

STATEMENT 9
FORM 199, SCHEDULE M-1, LINE 8
DEDUCTIONS ON RETURN NOT ON BOOKS

PREPAIDS	\$	11,688.
	TOTAL	<u>11,688.</u>

FORM MARYLAND
500 CORPORATION INCOME TAX RETURN



2011
\$

OR FISCAL YEAR BEGINNING 2011, ENDING

Name AIRBORNE LAW ENFORCEMENT ASSOCIATION, IN	
Number and street 50 CARROLL CREEK WAY #260	
City / town FREDERICK	State ZIP code MD 21701
Federal Employer Identification No. (9 digits) ▶ 237032776	Do not write in this space ME ▶
FEIN Applied for date YE ▶	
Date of Organization or Incorporation (MMDDYY) ▶ 051076	Business Activity Code No. (6 digits) ▶ 541800

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 THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2

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** 153473

ADDITION MODIFICATIONS (All entries must be positive amounts)

S T A P L E C H E C K H E R E	2a State and local income tax	▶ 2a _____
	b Dividends & interest from another state, local or federal tax-exempt obligations	▶ b _____
	c Net addition modification add back (NAM) (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 <u>153473</u>	

SUBTRACTION MODIFICATIONS (All entries must be positive amounts)

4a 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 <u>153473</u>

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 <u>153473</u>
9 TAX (Multiply line 8 by 8.25%)	▶ 9 <u>12662</u>
10a Estimated tax paid with Form 500D, Form MW506NRS and/or credited from 2010 overpayment	▶ 10a <u>14743</u>
b Tax paid with an extension request (Form 500E)	▶ b _____
c Nonrefundable business income tax credits from Part W, line 29 of Form 500CR (Attach Form 500CR)	▶ c _____
d Refundable business income tax credits from Part Y, line 6 of Form 500CR (Attach Form 500CR)	▶ d _____
e Heritage Structure Rehabilitation tax credit (Attach Form 502H) ▶ <input type="checkbox"/> Check here if non-profit Sustainable Communities tax credit (Attach Form 502S)	▶ e _____
f Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Schedule K-1)	▶ f _____
g Total payments and credits (Add lines 10a through 10f)	▶ 10g <u>14743</u>
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 <u>2081</u>
13 Interest and/or penalty or late payment from Form 500UP 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 2012 (not to exceed the net of line 12 less line 13)	▶ 15 <u>2081</u>
16 Amount of overpayment TO BE REFUNDED (Add lines 13 and 15, and subtract the total from line 12)	▶ 16 <u>0</u>

DIRECT DEPOSIT OF REFUND (See instructions.) Please be sure the account information is correct.

In order to comply with the new banking rules, please, check ▶ here if this refund will go to an account outside the United States. If checked, see instructions.

17 For the direct deposit option, complete the following information clearly and legibly. 17a Type of account	▶ <input type="checkbox"/> Checking <input type="checkbox"/> Savings
17b Routing number (9 digits)	▶ _____
17c Account number	▶ _____



Name AIRBORNE LAW ENFORCEMENT FEIN 237032776

SCHEDULE A – COMPUTATION OF APPORTIONMENT FACTOR
(Applies only to multistate corporations – see instructions)

NOTE: Special apportionment formulas are required for rental/leasing, financial institutions, transportation and manufacturing companies.

	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1 A Receipts			
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 & 2).			
1 B Receipts Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula used			
2 Property			
a Inventory			
b Machinery and equipment			
c Buildings			
d Land			
e Other tangible assets (Attach sch)			
f Rent expense capitalized (multiplied by eight)			
g Total property (Add lines 2a through 2f, for Columns 1 and 2)			
3 Payroll			
a Compensation of officers			
b Other salaries and wages			
c Total payroll (Add lines 3a and 3b, for Columns 1 and 2)			
4 Total of factors (Add entries in Column 3)			
5 Maryland apportionment factor 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.)			

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
- 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 returns/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 a unitary group? Yes No
- Is this entity a multistate manufacturer with more than 25 employees? If so, complete and attach Form 500 MC 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 _____ Preparer's SSN or PTIN (required by law) P00972808 Preparer's signature _____
 EXECUTIVE DIRECTOR LINTON SHAFER WARFIELD & GARRETT, P.A., CPA'S
 Title 201 THOMAS JOHNSON DRIVE
 FREDERICK, MD 21702
 Preparer's name and address Telephone No. (301) 662-9200

Make checks payable and mail to:
 Comptroller of Maryland, Revenue Administration Division
 110 Carroll Street, Annapolis, Maryland 21411-0001

Write federal employer identification number on check using blue or black ink.