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Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2007

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service (77)

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

A For the 2007 calendar year, or tax year beginning , 2007, and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instruc-
tions.C
HIGHWAY CONSTRUCTION WORKERS LOCAL #78
412 LAKE LAND DR NE PO BOX 738
WILLMAR, MN 56201

D Employer identification number

41-6037083

E Telephone number

320-235-4874

F Accounting method:

☐ Cash ☒ Accrual☐ Other (specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If "Yes," enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

G Web site: ▶ N/A

J Organization type
(check only one) ▶ ☒ 501(c)5 (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its
gross receipts are normally not more than \$25,000. A return is not required, but if the
organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number ▶

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12. ▶ 143,445.

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

1 Contributions, gifts, grants, and similar amounts received:

a Contributions to donor advised funds

1a

b Direct public support (not included on line 1a)

1b

c Indirect public support (not included on line 1a)

1c

d Government contributions (grants) (not included on line 1a)

1d

e Total (add lines 1a through 1d) (cash \$ noncash \$)

1e

0.

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2

3 Membership dues and assessments

3

135,442.

4 Interest on savings and temporary cash investments

4

8,003.

5 Dividends and interest from securities

5

6a Gross rents

6a

b Less: rental expenses

6b

c Net rental income or (loss). Subtract line 6b from line 6a

6c

7 Other investment income (describe) ▶

7

8a Gross amount from sales of assets other
than inventory

(A) Securities

(B) Other

8a

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss). Combine line 8c, columns (A) and (B)

9 Special events and activities (attach schedule). If any amount is from gaming, check here... ☐a Gross revenue (not including \$ of contributions
reported on line 1b)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events. Subtract line 9b from line 9a

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a

10c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11.

12

143,445.

13 Program services (from line 44, column (B))

13

14 Management and general (from line 44, column (C))

14

15 Fundraising (from line 44, column (D))

15

16 Payments to affiliates (attach schedule)

SEE STATEMENT 1

16

111,882.

17 Total expenses. Add lines 16 and 44, column (A)

17

142,415.

18 Excess or (deficit) for the year. Subtract line 17 from line 12

18

1,030.

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19

217,743.

20 Other changes in net assets or fund balances (attach explanation)

20

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20

21

218,773.

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 a Grants paid from donor advised funds (attach sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here. ☐	22 a			
22 b Other grants and allocations (att sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here. ☐	22 b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25 a 2,648.			
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25 b 0.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25 c 0.			
26 Salaries and wages of employees not included on lines 25a, b, and c	26 2,037.			
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31 3,340.			
32 Legal fees	32 1,012.			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance ...	37			
38 Printing and publications	38			
39 Travel	39 1,255.			
40 Conferences, conventions, and meetings	40 11,606.			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule) ...	42			
43 Other expenses not covered above (itemize):				
a ADVERTISING	43 a 2,521.			
b BLANKET BOND	43 b 474.			
c MISCELLANEOUS	43 c 905.			
d OFFICE & ADMIN	43 d 4,735.			
e	43 e			
f	43 f			
g	43 g			
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15) ...	44 30,533.			

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ N/A ☐ Yes ☐ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See the instructions.)

N/A

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a

(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ ☐

b

(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ ☐

c

(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ ☐

d

(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ ☐

e Other program services

(Grants and allocations \$) If this amount includes foreign grants, check here. ▶ ☐

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services)..... ▶

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Form 990 (2007)

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
45	Cash — non-interest-bearing	50.	45	50.
46	Savings and temporary cash investments	219,515.	46	222,696.
47a	Accounts receivable	72.		
b	Less: allowance for doubtful accounts		47c	72.
48a	Pledges receivable		48c	
b	Less: allowance for doubtful accounts		48b	
49	Grants receivable		49	
50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less: allowance for doubtful accounts		51b	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54a	Investments — publicly-traded securities	☐ Cost ☐ FMV	54a	
b	Investments — other securities (attach sch)	☐ Cost ☐ FMV	54b	
55a	Investments — land, buildings, & equipment: basis		55a	
b	Less: accumulated depreciation (attach schedule)		55b	
56	Investments — other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	3,590.	57a	
b	Less: accumulated depreciation (attach schedule)	STATEMENT. 2. 3,590.	57b	
58	Other assets, including program-related investments (describe)		58	
59	Total assets (must equal line 74). Add lines 45 through 58.	219,805.	59	222,818.
60	Accounts payable and accrued expenses	2,062.	60	4,045.
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe)		65	
66	Total liabilities. Add lines 60 through 65.	2,062.	66	4,045.
Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted	217,743.	67	218,773.
68	Temporarily restricted		68	
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21).	217,743.	73	218,773.
74	Total liabilities and net assets/fund balances. Add lines 66 and 73.	219,805.	74	222,818.

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Form 990 (2007)

Part VI Other Information (continued)

Yes No

82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b		X
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	0	
d	Section 162(e) lobbying and political expenditures	85d	0	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	0	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI.	88b		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A ; section 4955 N/A			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89b	N/A	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g		X
90 a	List the states with which a copy of this return is filed	NONE		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	0	
91 a	The books are in care of	TODD AHRENHOLZ Telephone number 320-235-4874		
	Located at	412 LAKE LAND DRIVE NE WILLMAR, MN ZIP + 4 56201		
b	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)?	91b		X
	If 'Yes,' enter the name of the foreign country			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				

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Form 990 (2007)

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91 c** ☐ Yes ☒ No
 If 'Yes,' enter the name of the foreign country: _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here **N/A** ☐
 and enter the amount of tax-exempt interest received or accrued during the tax year: **92** ☐ N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments:					
g Fees & contracts from government agencies: ..					
94 Membership dues and assessments: ..					135,442.
95 Interest on savings & temporary cash invmnts			14	8,003.	
96 Dividends & interest from securities: ..					
97 Net rental income or (loss) from real estate:					
a debt-financed property:					
b not debt-financed property:					
98 Net rental income or (loss) from pers prop: ..					
99 Other investment income:					
100 Gain or (loss) from sales of assets other than inventory:					
101 Net income or (loss) from special events: ..					
102 Gross profit or (loss) from sales of inventory: ..					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)):				8,003.	135,442.
105 Total (add line 104, columns (B), (D), and (E)):					143,445.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

94 MEMBERSHIP DUES ARE COLLECTED TO REPRESENT EMPLOYEES IN LABOR NEGOTIATIONS

103 MISCELLANEOUS REVENUE USED TO REPRESENT EMPLOYEES IN LABOR NEGOTIATIONS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity.

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity.

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

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.

Please
Sign
Here

Signature of officer _____ Date _____

Type or print name and title. _____

Paid
Pre-
parer's
Use
Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN (See General Instruction X) N/A

Firm's name (or yours if self-employed), address, and ZIP + 4 WESTBERG EISCHENS, PLLP
217 SW HWY 40 / PO BOX 362
WILLMAR, MN 56201-2707

EIN N/A Phone no. (320) 235-3727

BAA

Form 990 (2007)

2007

FEDERAL STATEMENTS

PAGE 1

HIGHWAY CONSTRUCTION WORKERS LOCAL #78

41-6037083

STATEMENT 1
FORM 990, PART I, LINE 16
PAYMENTS TO AFFILIATES

NAME AND ADDRESS	PURPOSE OF PAYMENT	AMOUNT
CHRISTIAN LABOR ASSOCIATION NA	DUES	\$ 111,882.
		TOTAL \$ 111,882.

STATEMENT 2
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 3,590.	\$ 3,590.	\$ 0.
TOTAL	\$ 3,590.	\$ 3,590.	\$ 0.

STATEMENT 3
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DAVID LARSON BRAINERD, MN 56401	PRESIDENT 0	\$ 275.	\$ 0.	\$ 182.
BENJAMIN REIMERS	SECRETARY 0	225.	0.	732.
LEON BOWMAN PARKERS PRAIRIE, MN 56361	BOARD MEMBER 0	275.	0.	0.
JOHN GROSGBAUER HUFF, ND 58537	GEN. ASSIST 0	225.	0.	0.
ALLEN HAMMER ASHBY, MN 56309	BOARD MEMBER 0	325.	0.	0.
NANCY ROBINSON DEERWOOD, MN 56444	TREASURER 0	0.	0.	0.

2007

FEDERAL STATEMENTS

PAGE 2

HIGHWAY CONSTRUCTION WORKERS LOCAL #78

41-6037083

STATEMENT 3 (CONTINUED)
 15-00000 PART V A

STATEMENT OF (CONT.)
FORM 990, PART V-A
OFFICERS AND

STATE OF CALIFORNIA
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

[illegible]

Application for Extension of Time To File an
Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box. ☒ **X**
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only. ☐

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	HIGHWAY CONSTRUCTION WORKERS LOCAL #78	41-6037083
	Number, street, and room or suite number. If a P.O. box, see instructions	
	412 LAKELAND DR NE PO BOX 738	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	WILLMAR, MN 56201	

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

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (section 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

RECEIVED
STOP 8130

SEP 30 2010

ACS SUPPORT
COLLECTION OPERATIONS

- The books are in the care of. ► TODD AHRENHOLZ

Telephone No. ► 320-235-4874

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box. ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ☐. If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a section 501(c) corporation required to file Form 990-T) extension of time until 8/15, 20 08, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ☒ calendar year 20 07 or
- ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev 4-2007)

INTERNAL REVENUE SERVICE
RECEIVED

SEP 28 2010

SERVICE CENTER DIRECTOR
COVINGTON, KY
MAIL UNIT # 82

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ☐ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	HIGHWAY CONSTRUCTION WORKERS LOCAL #78	41-6037083
	Number, street, and room or suite number. If a P.O. box, see instructions.	For IRS use only
	412 LAKELAND DR NE PO BOX 738	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	WILLMAR, MN 56201	

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

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| ☒ Form 990 | ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 6069 |
| ☐ Form 990-BL | ☐ Form 990-T (section 401(a) or 408(a) trust) | ☐ Form 4720 | ☐ Form 8870 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of. TODD AHRENHOLZ
Telephone No. 320-235-4874 FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box. ☐ If it is for part of the group, check this box. ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 2008.
- 5 For calendar year 2007, or other tax year beginning _____, 20____, and ending _____, 20____.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension. TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instrs. ...	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature _____ Title _____ Date _____

Notice to Applicant. (To be Completed by the IRS)

- ☐ We have approved this application. Please attach this form to the organization's return.
- ☐ We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- ☐ We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- ☐ Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	WESTBERG EISCHENS, PLLP
	Number and street (include suite, room, or apartment number) or a P.O. box number
	217 SW HWY 40 / PO BOX 362
	City or town, province or state, and country (including postal or ZIP code)
	WILLMAR, MN 56201-2707