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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

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

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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 01-01-2008 , and ending 12-31-2008

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 Instructions.

C Name of organization
610 GWU LOCAL DE PUERTO RICO

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 13037

City or town, state or country, and ZIP + 4
SAN JUAN, PR 009083037

D Employer identification number
66-0215656

E Telephone number
(787) 725-2030

F Group Exemption Number ▶

✱ ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

G Accounting method ☐ Cash ☑ Accrual
Other (specify) ▶

I Website: ▶ n/a

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

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

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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 530,276

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	515,862
	4	Investment income		4	920
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming,** check here ▶ ☐			
	a	Gross revenue (not including $____ _____of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ▶)		8	13,494
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶		9	530,276
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	61,784
	13	Professional fees and other payments to independent contractors		13	95,292
	14	Occupancy, rent, utilities, and maintenance		14	42,426
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ▶)		16	343,931
	17	**Total expenses** (add lines 10 through 16) ▶		17	543,433
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-13,157
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	46,926
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶		21	33,769

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

(See the instructions for Part II)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	35,258	22	83,022
23	Land and buildings		23	
24	Other assets (describe ▶)	287,542	24	88,848
25	**Total assets**	322,800	25	171,870
26	**Total liabilities** (describe ▶)	275,874	26	138,101
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	46,926	27	33,769

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

What is the organization's primary exempt purpose?
TO PROVIDE UNION MEMBERS WITH REPRESENTATION IN ACCORDANCE WITH COLLECTIVE BARGAINING AGREEMENTS NEGOTIATED WITH VARIOUS EMPLOYERS

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

28 ALL EXPENSES INCURRED ARE USED TO PROVIDE UNION MEMBERS WITH REPRESENTATION IN ACCORDANCE WITH COLLECTIVE BARGAINING AGREEMENTS NEGOTIATED WITH VARIOUS EMPLOYERS (Grants $ 0) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	0
29 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**29a**	
30 (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**30a**	
31 Other program services (attach schedule) . . . . . (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**31a**	
32 Total program service expenses (add lines 28a through 31a) . . . . . ▶	**32**	

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

(a) Name and address	**(b)** Title and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-.)**	**(d)** Contributions to employee benefit plans & deferred compensation	**(e)** Expense account and other allowances
FELIX M MEJIAS ORTIZ PO BOX 13037 SAN JUAN,PR 00908	PRESIDENT 0 00	0	0	0
MANUEL NIEVES PO BOX 13037 SAN JUAN,PR 00908	SECRETARY/TREASURER 0 00	0	0	0
CARMEN RODRIGUEZ PO BOX 13037 SAN JUAN,PA 00908	VICE PRESIDENT 0 00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		No
35	*If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T*			
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? *If "Yes," complete applicable parts of Schedule N*	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	*501(c)(7) organizations.* Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	*Section 501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	*Section 501(c)(3) and (4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? *If "Yes," complete Schedule L, Part I.*	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	*All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No

41 List the states with which a copy of this return is filed ▶

42a The books are in care of ▶ GASTRONOMICAL WORKERS' UNION LOCAL Telephone no ▶ (787) 725-2030

Located at ▶ ILA BUILDING 6TH FL 2055 JOHN F KENNEDY AVE SAN JUAN, PR ZIP + 4 ▶ 009083037

			Yes	No
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)?	42b		No
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		No
	If "Yes," enter the name of the foreign country ▶ _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

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

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

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	**46**	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	**47**	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E	**48**	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	**49a**	
b	If "Yes," was the related organization(s) a section 527 organization?	**49b**	

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

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

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

(a) Name and address of each independent contractor paid more than $100,000	**(b)** Type of service	**(c)** Compensation
Total number of other independent contractors receiving over $100,000 ▶		

Please 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 officer) is based on all information of which preparer has any knowledge

****** — Signature of officer — 2010-10-20 — Date

FELIX M MEJIAS ORTIZ PRESIDENT — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-empolyed ▶ ☐	Preparer's PTIN (See Gen Inst X)
SALVATORE J ARMAO			

Firm's name (or yours if self-employed), address, and ZIP + 4: ARMAO COSTA & RICCIARDI CPA's PC, 1055 FRANKLIN AVENUE SUITE 204, GARDEN CITY, NY 11530

EIN ▶

Phone no ▶ (516) 256-3200

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☑ Yes ☐ No

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TY 2008 Other Assets Schedule

Name: 610 GWU LOCAL DE PUERTO RICO

EIN: 66-0215656

Description	Beginning of Year Amount	End of Year Amount
PER CAPITA DUES RECEIVABLES	88,153	40,470
PREPAID EXPENSES AND OTHER ASSETS	4,310	6,019
OTHER RECEIVABLES	140,368	0
Other Depreciable Assets	54,711	42,359

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TY 2008 Other Expenses Schedule

Name: 610 GWU LOCAL DE PUERTO RICO

EIN: 66-0215656

Description	Amount
STRIKE AND RELATED BENEFITS	5,038
OFFICE	31,834
TELEPHONE	10,162
TRAVEL	17,943
ORGANIZING	9,540
NEGOTIATION	7,448
AFFILIATIONS	185,469
INSURANCE	2,967
MEETINGS	3,726
MISCELLANEOUS	67,185
ELECTION EXPENSES	2,619

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TY 2008 Other Liabilities Schedule

Name: 610 GWU LOCAL DE PUERTO RICO

EIN: 66-0215656

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	62,787	12,303
AFFILIATIONS DUES PAYABLE	172,476	88,563
LEASE OBLIGATIONS	40,611	37,235

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TY 2008 Other Revenues Schedule

Name: 610 GWU LOCAL DE PUERTO RICO

EIN: 66-0215656

Description	Amount
REIMBURSEMENTS	13,494