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DLN: 93493097003120

Form **990**

Department of the Treasury

Internal Revenue Service

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)

2008

OMB No 1545-0047

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

Open to Public Inspection

A Fo	r the 2	2008 ca <u>lenda</u>	ar yea	r, or tax year beginning 07-01-2008	and ending 06-30-20)9	•	
B Che	ck if ap	pplicable Plea	se	C Name of organization INTERNATIONAL UNION OF OPERATING			D Employer ide	ntification number
┌ Add	ress ch			ENGINEERS LOCAL NO 399			36-126573	
┌ Nan	ne chai	nge prin		Doing Business As			E Telephone nu	mber
┌ _{Initi}	ıal retur		. See :ific	Number and short for D.O. have formal a		\ D /	(312) 372-9	870
	mınatıo	Inst	ruc-	Number and street (or P O box if mail is 2260 S GROVE STREET	not delivered to street addr	ess) Room/suite	G Gross receipt	s \$ 7,149,180
			5.		_		1	
	ended r			City or town, state or country, and ZIP + CHICAGO, IL 60616	4			
 App	lication	pending						
				ne and address of Principal Officer		H(a) Is th	s a group return	for
				DMAS HOWARD GROVE STREET		affilia	tes?	ΓYes Γ No
				GO, IL 60616		H(b) Are al	l affiliates include	d?
I Tax	k-exem	pt status 🔽	501(c)	(5) ◄ (insert no)	- 527			See instructions)
J W	eb sit	e: ► http://ww	vw Iuo	e399 org/			ip Exemption Nui	
К Туре	e of org	janization C	orporat	on	DR UNION	L Year of Fo	rmation 1909 M	State of legal domicile IL
						'		
Pai	tΙ							
	1	•		e organization's mission or most sig				
e e				TS MEMBERS IN MATTERS RELAT AND NEGOTIATIONS	ING TO COLLECTIVE	BARGAINING	AGREEMENTS	, ARBITRATION,
≥		ORGANIZA	TON,	AND NEGOTIATIONS				
<u> </u>								
ē l								
Governance	2	Check this b	ox [if the organization discontinued its o	operations or disposed	of more than 2		
×6	3	Number of vo	oting r	nembers of the governing body (Part	t VI, line 1a)		з _	9
မှ	4	Number of in	depen	dent voting members of the governi	ng body (Part VI, line 1	b)	. 4 _	2
Ę	5	Total numbe	rofen	nployees (Part V , line 2a)			5 _	33
Activities	6	Total numbe	rofvo	lunteers (estimate if necessary) .			6 _	0
4.	7a	Total gross ι	unrelat	ted business revenue from Part VIII	I, line 12, column (C)		7a _	0
	b	Net unrelate	d busı	ness taxable income from Form 990	-T, line 34		7b	0
						Prie	or Year	Current Year
	8	Contributio	ns and	grants (Part VIII, line 1h)		,		0
ΞE	9	Program se	rvice	revenue (Part VIII, line 2g)			7,524,092	7,040,854
Revenue	10	Investment	incor	ne (Part VIII, column (A), lines 3, 4	, and 7d)		216,654	67,428
Ě	11	O ther rever	nue (P	art VIII, column (A), lines 5, 6d, 8c	, 9c, 10c, and 11e)		3,491	40,898
	12	Total reven	ue—a	dd lines 8 through 11 (must equal P	art VIII, column (A), lıı	ne		
		12)					7,744,237	7,149,180
	13			r amounts paid (Part IX, column (A)	•		20,870	16,000
	14	Benefits pa	ıd to o	r for members (Part IX, column (A),	line 4)		36,000	55,760
ø	15	•	herco	mpensation, employee benefits (Pa	rt IX, column (A), lines	5 –	3,000,016	3,111,303
)3e	16-	10)		was a same of the			3,000,010	
Expenses	16a			raising fees (Part IX, column (A), lir	ie lle)			0
五	b	•		oenses, Part IX, column (D), line 25 0)			
	17	O ther expe	nses (Part IX, column (A), lines 11a-11d	, 11f–24f)		2,933,758	2,991,552
	18			add lines 13–17 (must equal Part I			5,990,644	6,174,615
00	19	Revenue les	ssexp	enses Subtract line 18 from line 12	2		1,753,593	974,565
€ & € &						Beginn	ing of Year	End of Year
Set Han	20	Total asset	s (Par	t X, line 16)			10,408,430	11,358,573
Net Assets or Fund Balances	21	Total liabili	ties (F	Part X, line 26)			256,680	232,258
전 전 전 전 전 전 전 전 전 전 전 전 ((((((((22	Net assets	or fun	d balances Subtract line 21 from lir	ne 20		10,151,750	11,126,315
	t II	Signatur						
- GI		_		лигу, I declare that I have examined this re	aturn including accompanyin	n schedules and s	statements, and to the	ne heet of my knowledge
				correct, and complete Declaration of prepar				
Plea		*****				2010	-04-06	
Sign		Signature of	of office	r		Date		
Here	•			ARD FINANCIAL SECRETARY				
		Type or pri						
		Preparer's	_		Date	Check If	Preparer's PTIN (See Gen Inst)
Paid		signature	MICHA	EL D HUELS		self- empolyed ▶ —	Ì	
Prepa	rer's	Firm's name (c	r vour	BANSLEY AND KIENER LLP		Chipolycu F		
Use C		If self-employe	.d),				EIN 🕨	
		address, and Z	IP + 4	8745 WEST HIGGINS ROAD SUITE 200			Dhone h /2	13) 363 3700
				CHICAGO, IL 606312704			Phone no 🕨 (3:	•
	ha ID	S discuss the	s retu	rn with the preparer shown above? (See instructions)			▼ Yes

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

1	Briefly describe the organization's mis	ssion			
	THE UNION REPRESENTS APPROXIMA AND IMPLEMENTATION OF COLLECTIVE		ROVIDED TO THE MEMBERSHIP	INCLUDE ARBITRATION, ORGANIZATIO	N AND NEGOTIATION
2	Did the organization undertak the prior Form 990 or 990-E2		rvices during the year whi	ch were not listed on	✓ No
	If "Yes," describe these new s				
3	Did the organization cease co	onducting or make significant	changes in how it conduct	ts any program	✓ No
	If "Yes," describe these chan-	ges on Schedule O			
4		ganızatıons and 4947(a)(1) tı	rusts are required to repo	est program services by expens rt the amount of grants and alloc	
4a	(Code) (E	xpenses \$	including grants of \$) (Revenue \$)
				RBITRATION, ORGANIZATION, AND NEGO	TIATIONS
4b	(Code) (E	xpenses \$	ıncludıng grants of \$) (Revenue \$)
4c	(Code) (E	xpenses \$	including grants of \$) (Revenue \$)
4d	Other program services (De	escribe in Schedule O)			
	(Expenses \$	including grants of	\$) (Revenue \$)
4e	Total program service exper	nses \$	Must equal Part IX, Line	25, column (B).	

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		Νο
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		Νo
3	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	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		No
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
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? If "Yes," complete Schedule D, Part IV	9		Νο
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10		Νο
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Νo
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νo
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15		Νο
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? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? If "Yes," complete Schedule L, Part I			
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		
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? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
		28a		Νo
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νo
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
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>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No

		_		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal				
	of U.S. Information Returns. Enter -0- if not applicable	103			
h	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	103			
	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors	s and reportable		Yes	
22	gaming (gambling) winnings to prize winners?		1c	res	
Za	Statements filed for the calendar year ending with or within the year covered by this				
	return	33			
b	If at least one is reported in 2a, did the organization file all required federal employment tax r Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	returns?	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the yea		_		
L	return?		3a		Νο
- D 4а	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O. At any time during the calendar year, did the organization have an interest in, or a signature of	l -	3b		
-ra	over, a financial account in a foreign country (such as a bank account, securities account, or account)?	other financial	4a		Νο
b	If "Yes," enter the name of the foreign country				
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Fo Financial Accounts.	preign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax	x year?	5a		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelt	er transaction?	5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity R Tax Shelter Transaction?	Regarding Prohibited	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	[6a		Νο
b	If "Yes," did the organization include with every solicitation an express statement that such of were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization provide goods or services in exchange for any quid pro quo contribution more?	of \$75 or	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for wh	ich it was required to	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year				
_					
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premium benefit contract?	ns on a personal	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal bene	efit contract?	7f		
a	For all contributions of qualified intellectual property, did the organization file Form 8899 as i	-	7g		
_	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form	· ·			
	required?		7h		
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds and section supporting organizations. Did the supporting organization, or a fund maintained by a sponsorine excess business holdings at any time during the		8		
_	year?	L	-		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		0-		
a b	Did the organization make any taxable distributions under section 4966?	· · · · ·	9a 9b		
10	Section 501(c)(7) organizations. Enter		30		
	Initiation fees and capital contributions included on Part VIII, line 12 10a				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club				
	facilities				
	Section 501(c)(12) organizations Enter				
а	Gross income from members or shareholders				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Fo	orm 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year				

Section A. Governing Body and Management

10

11

Νo

Νo

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

Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations

must describe in Schedule O the process, if any, the organization uses to review the Form 990

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

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
3	Enter the number of voting members of the governing body 1a 9			
b	Enter the number of voting members that are independent 1b 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		No
	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		No
	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νo
	Does the organization have members or stockholders?	6	Yes	
3	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes	
	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b		Νo
3	Does the organization have local chapters, branches, or affiliates?	9a		Νo
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a		Νo
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c		
13	Does the organization have a written whistleblower policy?	13		Νo
14	Does the organization have a written document retention and destruction policy?	14		Νo
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			
а	The organization's CEO, Executive Director, or top management official?	15a		Νo
b	Other officers or key employees of the organization?	15b		No
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		Νο
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17	List the States	with which a copy	of this Form 99	O is required	to be filed
_,	LIST THE STATES	WILL WILL A CODY	OI (1113 OI111 22	0 13 16441164	to be illed

- Section 6104 requires an organization to make its Form 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. I another's website.
- 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. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

MR THOMAS HOWARD 2260 S GROVE STREET CHICAGO,IL 60616 (312) 372-9870

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

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

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

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

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

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

		Posit	(C tion (hat a	ched		II			(E)	(F)
(A) Name and Title	(B) A verage hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	(D) Reportable compensation from the organization (W-2/1099MISC) (E) Reportable compensation from related organizations (W-2/1099-MISC)		Reportable compensation from related organizations (W- 2/1099-	
WILLIAM MASTERSON , EXECUTIVE BOARD AND BUSI	40 00	Х						125,653	0	28,816
GEORGE MACHINO JR , EXECUTIVE BOARD AND BUSI	40 00	Х						126,660	0	28,816
JOHN FERGUSON , EXECUTIVE BOARD	5 00	Х						10,500	0	0
MARIO GUERRERO , EXECUTIVE BOARD	5 00	Х						6,100	0	0
BRIAN HICKEY, PRESIDENT AND BUSINESS M	40 00			Х				138,620	0	31,531
MICHAEL GAVIN , VICE PRESIDENT AND BUSIN	40 00			Х				126,629	0	29,785
THOMAS HOWARD , FINANCIAL SECRETARY AND	40 00			Х				126,120	0	29,785
PATRICK KELLY , TREASURER AND BUSINESS A	40 00			Х				126,550	0	29,785
THOMAS KEATY, RECORDING SECRETARY AND	5 00			Х				10,650	0	0
valerie colvett , business agent	40 00					Х		117,194	0	28,816
vince winters , business agent	40 00					Х		116,679	0	28,816
mike masterson , business agent	40 00					Х		116,972	0	28,816
rusty thompson , business agent	40 00					Х		116,646	0	28,816
roger mcginty , business agent	40 00					X		116,263	0	28,816

Part VIII Continued

(A) Name and Title	(B) Average hours per week	Individual Trustan or Director	appl	у)	Highest compensated ≡ employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total						 -	1,381,236	0	322,598

- 2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization►11
- Yes No Did the organization list any former officer, director or trustee, key employee, or highest compensated employee 3 on line 1a? If "Yes," complete Schedule J for such individual 3 Νo For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such ındıvıdual 4 Yes Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person . . . 5 Nο

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TWENTYFOUR 7 MEDIA & PROMOTIONS 15941 S HARLEM AVE SUITE 337 TINLEY PARK, IL 60477	printing, graphics, newsletter, ad book	141,798
Total number of independent contractors (including those in 1) who received more than \$	100 000 in compensation	

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

Part
VIII

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC
	1a	Federated campaigns 1a			Revenue		512, 513, or 514
\$ \$	ь	Membership dues					
듄둦		1b -					
ΩĔ	С	Fundraising events 1c -					
£ #	d	Related organizations1d					
Contributions, gifts, grants and other similar amounts	e	Government grants (contributions) 1e					
<u>ਤ</u> ੰਡ	f	– All other contributions, gifts, grants, and	-	-			
₽ E	•	similar amounts not included above 1					
를 등 다	g	Noncash contributions included in					
9 E		lines 1a-1f \$					
•	h	Total (Add lines 1a-1f)					
			Business Code				
Εle	2a	DUES INCOME FROM MEMBE	900,099	6,661,021	6,661,021		
e ke	b	SERVICES BILLED TO AFF	900,099	194,136	194,136		
a E	С	ORGANIZING GRANT FROM	900,099	154,420	154,420		
¥	d	rental income billed t	900,099	18,910	18,910		
33	e	PROMOTIONAL INCOME	900,099	12,367	12,367		
Za E	f	All other program service revenue					
Program Service Revenue	g	Total. Add lines 2a-2f					
	3	► \$ 7,040,854 Investment income (including divident	ands interest				
		other similar amounts)	· · · · · · · · · · · · · · · · · · ·	67,428			67,428
			▶				
	4	Income from investment of tax-exempt bor	na proceeas				
	5	Royalties					
		(ı) Real	(11) Personal				
	6a	Gross Rents					
	Ь	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)	,				
		(ı) Securities	(II) O ther				
	7a	Gross amount	(11) 0 11101				
		from sales of assets other					
	ь	than inventory Less cost or					
		other basis and sales expenses					
	С	Gain or (loss)					
	d	Net gain or (loss)	_				
			•				
	8a	Gross income from fundraising events (not including					
ά		\$					
Ē		of contributions reported on line 1c) See Part IV, line 18					
eve eve		Attach Schedule G ıf total exceeds					
č		\$15,000 a					
Other Revenue	Ь	Less direct expensesb					
ŏ	С	Net income or (loss) from fundraisin	ng events				
	9a	Gross income from gaming					
		activities See part IV, line 19 Complete Schedule G if total					
		exceeds \$15,000					
	_	a					
	b c	Less direct expensesb Net income or (loss) from gaming ac	rtivities				
		· · ·	>				
	10a	Gross sales of inventory, less returns and allowances .					
	ь	Less cost of goods sold b					
	c	Net income or (loss) from sales of i	nventory				
			Business Code				
	11a	INSURANCE PROCEEDS	900,099	38,946	38,946		
	ь	MISCELLANEOUS	900,099	1,952	1,952		
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
			\$ 40,898	7 440 400	7 004 750		C7 400
	12	Total Revenue. Add lines 1h, 2g, 3, 8c,		7,149,180	7,081,752	0	67,428
		9c, 10c, and 11e	. ▶				

Part IX Statement of Functional Expenses

	Section 501(c)(3) and 501(c)(4) orgall other organizations must complete column (A) but are not re				`
	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	10,000	олроносо	general expenses	сиренеев
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	6,000			
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	0,000			
4	Benefits paid to or for members	55,760			
5	Compensation of current officers, directors, trustees, and key employees	985,114			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	1,452,966			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	270,904			
9	Other employee benefits	239,333			
10	Payroll taxes	162,986			
11	Fees for services (non-employees)				
а	Management				
b	Legal	132,134			
c	Accounting	74,766			
d	Lobbying				
е	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	103,104			
12	Advertising and promotion	173,927			
13	Office expenses	374,946			
14	Information technology	70,646			
15	Royalties				
16	Occupancy	463,742			
17	Travel	89,924			
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	40,320			
20	Interest				
21	Payments to affiliates	1,109,648			
22	Depreciation, depletion, and amortization	37,588			
23	Insurance	78,858			
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	BUSINESS AGENT EXPENSE	96,000			
ь	NEWSLETTER EXPENSE	48,488			
c	CHRISTMAS EXPENSE	27,057			
d	SERVICE CHARGES AND FEE	25,914			
e	MISCELLANEOUS	24,232			
_	All other expenses	20,258			
25	Total functional expenses. Add lines 1 through 24f	6,174,615			
26	Joint Costs. Check If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	5,27 1,013			

	Part X	Balance	Sheet
--	--------	---------	-------

				(A) Beginning of year		(B End of	
	1	Cash—non-interest-bearing		241,366			657,112
	2	Savings and temporary cash investments	.	4,025,350	2		3,786,790
	3	Pledges and grants receivable, net	.		3		
	4	Accounts receivable, net	[390,993	4		414,564
	5	Receivables from current and former officers, directors, trustees, key employees of other related parties. <i>Complete Part II of Schedule L</i>	or		5		
	6	Receivables from other disqualified persons (as defined under section $4958(f)(1)$) persons described in section $4958(c)(3)(B)$ Complete Part II of Schedule L) and		6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
\$	9	Prepaid expenses and deferred charges	. [17,824	9		30,754
Assets	10a	Land, buildings, and equipment cost basis	017,851				
•	ь	Less accumulated depreciation Complete Part VI of	716,181	197,315	10c		301,670
	11	Investments—publicly traded securities			11		
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	•		12		
	13	Investments—program-related See Part IV, line 11 $\it Complete Part VIII$ of Schedule D .			13		
	14	Intangible assets			14		
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D		5,535,582	15		6,167,683
	16	Total assets. Add lines 1 through 15 (must equal line 34)	Ī	10,408,430	16	1	1,358,573
	17	Accounts payable and accrued expenses .		232,249	17		224,277
	18	Grants payable			18		
	19	Deferred revenue			19		7,981
	20	Tax-exempt bond liabilities			20		
<u>.</u>	21	Escrow account liability Complete Part IV of Schedule D			21		
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified					
Ë		persons Complete Part II of Schedule L			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable			24		
	25	Other liabilities Complete Part X of Schedule D		24,431	25		0
	26	Total liabilities. Add lines 17 through 25		256,680	26		232,258
s es		Organizations that follow SFAS 117, check here ► 🔽 and complete lines 27 through 29, and lines 33 and 34.					
Balance	27	Unrestricted net assets	Ī	10,151,750	27	1	1,126,315
Ba	28	Temporarily restricted net assets			28		
돧	29	Permanently restricted net assets			29		
r Fund		Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 30 through 34.					
s or	30	Capital stock or trust principal, or current funds	ļ		30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund	ļ		31		
A	32	Retained earnings, endowment, accumulated income, or other funds	ļ		32		
Ş	33	Total net assets or fund balances	İ	10,151,750	33	1	1,126,315
z —	34	Total liabilities and net assets/fund balances		10,408,430	34	1	1,358,573
Pa	rt XI	Financial Statements and Reporting					
						Yes	No

Dart YT	Financial	Statements	and Reporting

	_			
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		No
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?	3a		N o
b	If "Yes," did the organization undergo the required audit or audits?	3b		

OMB No 1545-0047

Open to Public Inspection

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

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

Supplemental Financial Statements

Name of the organization

Employer identification number

	ERNATIONAL UNION OF OPERATING INEERS LOCAL NO 399		36-1265730
Pa	rt I Organizations Maintaining Donor A	dvised Funds or Other Similar Fu	
	organization answered "Yes" to Form 99	0, Part IV, line 6.	·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advifunds are the organization's property, subject to the	organization's exclusive legal control?	ГYes
6	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?		
Pai	t II Conservation Easements. Complete	if the organization answered "Yes" to	o Form 990, Part IV, line 7.
1	Purpose(s) of conservation easements held by the o Preservation of land for public use (e g , recreate Protection of natural habitat Preservation of open space	on or pleasure) Preservation of an	historically importantly land area rtified historic structure
2	Complete lines 2a-2d if the organization held a qual on the last day of the tax year	Ified conservation contribution in the form	of a conservation easement
			Held at the End of the Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easement	s	2b
c	Number of conservation easements on a certified hi	storic structure included in (a)	2c
d	Number of conservation easements included in (c) a	acquired after 8/17/06	2d
3	Number of conservation easements modified, transfe	erred, released, extinguished, or terminate	d by the organization during
	the taxable year 🕨		
4	Number of states where property subject to conserva	ation easement is located ►	
5	Does the organization have a written policy regarding enforcement of the conservation easements it holds?	=	ations, and Yes No
6	Staff or volunteer hours devoted to monitoring, inspe	cting and enforcing easements during the	year ►
7	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing easements during the ye	ear ► \$
8	Does each conservation easement reported on line 2 $170(h)(4)(B)(I)$ and $170(h)(4)(B)(II)$?	(d) above satisfy the requirements of sec	tion Yes No
9	In Part XIV, describe how the organization reports contained balance sheet, and include, if applicable, the text of the organization's accounting for conservation easer	the footnote to the organization's financial	· · · · · · · · · · · · · · · · · · ·
Par	t III Organizations Maintaining Collection Complete if the organization answered '		or Other Similar Assets.
1a	If the organization elected, as permitted under SFAS art, historical treasures, or other similar assets held provide, in Part XIV, the text of the footnote to its fir	for public exhibition, education or research	ch in furtherance of public service,
b	If the organization elected, as permitted under SFAS historical treasures, or other similar assets held for provide the following amounts relating to these items	public exhibition, education, or research ir	•
	(i) Revenues included in Form 990, Part VIII, line 1		► \$
	(ii) Assets included in Form 990, Part X		► \$
2	If the organization received or held works of art, hist following amounts required to be reported under SFA		or financial gain, provide the
а	Revenues included in Form 990, Part VIII, line 1		► \$

b Assets included in Form 990, Part X

3	Organizations Maintaining Col		tuii	cai iieasui	05/ 01 011101	Jillillai Asse	L3 (LL	memaca)
	Using the organization's accession and other items (check all that apply)	records, check any of th	ne fol	lowing that are	a significant us	e of its collection		
а	Public exhibition	d	Γ	Loan or exch	ange programs			
b	Scholarly research	е	Γ	Other				
С	Preservation for future generations							
4	Provide a description of the organization's co Part XIV	llections and explain ho	w the	y further the o	ganızatıon's ex	empt purpose ın		
5	During the year, did the organization solicit o assets to be sold to raise funds rather than to					llar	í es	┌ No
Par	Trust, Escrow and Custodial A Part IV, line 9, or reported an am				nization answe	ered "Yes" to Fo	rm 9	90,
1a	Is the organization an agent, trustee, custodi included on Form 990, Part X?	an or other intermediary	for c	ontributions o	rotherassets n	ot	⁄es	┌ No
b	If "Yes," explain why in Part XIV and comple	te the following table						
						A mou	nt	
с	Beginning balance				1c			
d	Additions during the year				1d			
e	Distributions during the year				1e			
f	Ending balance				1f			
2a	Did the organization include an amount on Fo	rm 990, Part X, line 21?				Γ,	es (☐ No
	If "Yes," explain the arrangement in Part XIV							
Pa	rt V Endowment Funds. Complete if						Equr V	ears Back
1-	Beginning of year balance	(a)Current Year (b) Prior	rear (c) iwo	rears back (a)	filee fears back (e)	roul te	ears back
1a b	Contributions							
c	Investment earnings or losses							
d	Grants or scholarships							
e	Other expenditures for facilities							
_	and programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the year	end balance held as						
а	Board designated or quasi-endowment 🕨							
b	Permanent endowment							
	Term endowment ▶							
C	I CITIL CITUOWITICITE P							
c 3a	Are there endowment funds not in the posses	sion of the organization	that	are held and ac	lmınıstered for t	:he		
	Are there endowment funds not in the posses organization by	sion of the organization	that	are held and ac	Iministered for t		Yes	No
	Are there endowment funds not in the posses organization by (i) unrelated organizations			are held and ac	Iministered for t	3a(i)	Yes	No
3a	Are there endowment funds not in the posses organization by (i) unrelated organizations					3a(i) 3a(ii)	Yes	No
3a b	A re there endowment funds not in the posses organization by (i) unrelated organizations		 Sched	 Jule R?	Iministered for t	3a(i)	Yes	No
3a b 4	Are there endowment funds not in the posses organization by (i) unrelated organizations		Sched	· · · · · · · · · · · · · · · · · · ·		3a(i) 3a(ii)	Yes	No
3a b 4	Are there endowment funds not in the posses organization by (i) unrelated organizations (ii) related organizations If "Yes" to 3a(II), are the related organization Describe in Part XIV the intended uses of the tyle Investments—Land, Buildings		checent fu		rt X, line 10.	3a(i) 3a(ii) 3b		
3a b 4	Are there endowment funds not in the posses organization by (i) unrelated organizations		Schedent fu	· · · · · · · · · · · · · · · · · · ·		3a(i) 3a(ii)		No No ook value
3a b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations (ii) related organizations If "Yes" to 3a(II), are the related organization Describe in Part XIV the intended uses of the tyle Investments—Land, Buildings		Schedent fu	lule R? Inds Form 990, Pa	rt X, line 10.	3a(i) 3a(ii) 3b		
b 4 Par	Are there endowment funds not in the posses organization by (i) unrelated organizations		Schedent fu	lule R? Inds Form 990, Pa	rt X, line 10. (b)Cost or other basis (other)	3a(i) 3a(ii) 3b		ook value
b 4 Par 1a b	Are there endowment funds not in the posses organization by (i) unrelated organizations		Schedent fu	lule R? Inds Form 990, Pa	rt X, line 10. (b)Cost or other basis (other) 26,287	3a(i) 3b (c) Depreciation		ook value 26,287
b 4 Par 1a b c	Are there endowment funds not in the posses organization by (i) unrelated organizations		Schedent fu	lule R? Inds Form 990, Pa	rt X, line 10. (b)Cost or other basis (other) 26,287	3a(i) 3b (c) Depreciation		ook value 26,287
b 4 Par 1a b c d	Are there endowment funds not in the posses organization by (i) unrelated organizations		Schedent fu	lule R? Inds Form 990, Pa	rt X, line 10. (b)Cost or other basis (other) 26,287 367,436	(c) Depreciation		26,287 62,610

Part VIII Investments—Other Securities.	see Form 990, Part X, line 1.		
(a) Description of security or cateory (including name of security)	(b) Book value		d of valuation - year market value
Financial derivatives and other financial products			your market rarae
Closely-held equity interests			
Other			
o their			
-			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12) ►		
Part VIII Investments—Program Related.	See Form 990, Part X, line	 13	
			d of valuation
(a) Description of investment type	(b) Book value	Cost or end-of	-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) -		
Part IX Other Assets. See Form 990, Part X	ζ, line 15.		
	scription		(b) Book value
DUE FROM IUOE LOCAL 399 AND PART EMPL DEF	ERRED COMP EMPLOYEE SAV	/INGS PLAN	129,105
DUE FROM IUOE LOCAL 399 MEMBERS HEALTH AN	D WELFARE BENEFIT PLAN		10,340
DUE FROM IUOE LOCAL 399 BUILDING CORPORAT	TION		5,964,475
DUE FROM ETC PROPERTY MANAGEMENT INC			15,793
DUE FROM IUOE LOCAL 399 EDUCATIONAL TRAIN	IING FUND		6,588
DUE FROM IUOE LOCAL 399 FEDERAL PAC FUND			41,382
Total. (Column (b) should equal Form 990, Part X, col.(B) I		<u></u>	6,167,683
Part X Other Liabilities. See Form 990, Pa	<u> </u>		
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
Total. (Column (b) should equal Form 990, Part X, col (B) line 25	, ,		
IOLAL (Column (b) Should equal Form 330, Part A, Col (b) line 25	/ ▶	ĺ	

Par	XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemer	nts	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	7,149,180
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,174,615
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	974,565
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	974,565
Part		er Re	turn
1	Total revenue, gains, and other support per audited financial statements	1	7,674,684
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	525,504
3	Subtract line 2e from line 1	3	7,149,180
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV)		
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	7,149,180
	Reconciliation of Expenses per Audited Financial Statements With Expenses		
1	Total expenses and losses per audited financial statements	1	6,700,119
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	525,504
3	Subtract line 2e from line 1	3	6,174,615
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIV)		
C	Add lines 4a and 4b	4c	0
5		5	6,174,615

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

Ident if ier	Return Reference	Explanation
Part XII, Line 2d - Other Adjustments		NET ASSETS RELEASED FROM RESTRICTIONS (STATE PAC AND FEDERAL PAC) 525504
Part XIII, Line 2d - Other Adjustments		STATE AND FEDERAL PAC EXPENSES 525504

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DLN: 93493097003120

OMB No 1545-0047

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

Department of the Treasury

Schedule I

(Form 990)

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

Open to Public

Name of the organization						Employer ident	ification number
NTERNATIONAL UNION OF (ENGINEERS LOCAL NO 399	OPERATING					36-1265730	
Part I General Inform	nation on Gran	ts and Assistance	1			•	
 Does the organization ma the selection criteria used Describe in Part IV the or 	d to award the grant	s or assistance?					. Ves
Form 990, Part I Part IV and Scho	V, line 21 for any edule I-1 if addition	recipient that rece onal space is	ived more than \$5,0	00. Check this box	tes. Complete if the confirmation one recipient rec	ceived more than \$5	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PROTECT COLORADO'S FUTURE140 sheridan blvd suite 311 DENVER,CO 80226	26-1897462		10,000				CONTRIBUTION TO SUPPORT WORKERS' RIGHTS
2 Enter total number of sec	l tion 501(c)(3) and (<u>I</u> government					0
organizations					•		

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

(a)Type of grant or assistance	(b) Number of recipients	(c) A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
SCHOLARSHIPS AWARDED FOR ACADEMIC PERFORMANCE TO QUALIFYING SON/DAUGHTER/DEPENDENT OF AN ACTIVE UNION MEMBER IN GOOD STANDING	6	6,000			

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

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	,	Schedule I, Part I, Line 2 THE OFFICERS AND EXECUTIVE BOARD OF THE LOCAL REVIEW AND APPROVE ALL EXPENDITURES MADE AS DONATIONS, CONTRIBUTIONS, OR SCHOLARSHIPS PROPER APPROVAL FOR THE EXPENDITURE IS PROVIDED IN THE BOARD MINUTES AS SUPPORTING DOCUMENTATION

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DLN: 93493097003120

OMB No 1545-0047

2008

Compensation Information

Department of the Treasury Internal Revenue Service

Schedule J

(Form 990)

For certain Officers, Directors, Trustees, Key Employees, and Highest **Compensated Employees**

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public Inspection

Name of the organization
INTERNATIONAL UNION OF OPERATIN
ENGINEERS LOCAL NO 399

Employer identification number 36-1265730

Pa	rt I Questions Regarding Compensati	on			
				Yes	Νo
1a		provided any of the following to or for a person listed in Form III to provide any relevant information regarding these items			
	First class or charter travel	Housing allowance or residence for personal use			
	Travel for companions	Payments for business use of personal residence			
	Tax idemnification and gross-up payments	Health or social club dues or initiation fees			
	Discretionary spending account	Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a provision of all the expenses described above? If	written policy regarding payment or reimbursement or "No," complete Part III to explain	1b		
2	· · · · · · · · · · · · · · · · · · ·	o reimbursing or allowing expenses incurred by all ve Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the organiza organization's CEO/Executive Director Check all				
	Compensation committee	Written employment contract			
	Independent compensation consultant	Compensation survey or study			
	Form 990 of other organizations	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990), Part VII, Section A, line 1a			
а	Receive a severance payment or change of contro	l payment?	4a		Νo
Ь	Participate in, or receive payment from, a supplem	nental nonqualified retirement plan?	4b		Νo
c	Participate in, or receive payment from, an equity-	-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and	provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must	complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section Accompensation contingent on the revenues of	A , line 1a, did the organization pay or accrue any			
а	The organization?		5a		
b	Any related organization?		5b		
	If "Yes," to line 5a or 5b, describe in Part III				
6	For persons listed in form 990, Part VII, Section A compensation contingent on the net earnings of	A , line 1a, did the organization pay or accrue any			
а	The organization?		6a		
ь	Any related organization?		6b		
	If "Yes," to line 6a or 6b, describe in Part III				
7	For persons listed in form 990, Part VII, Section a payments not described in lines 5 and 6? If "Yes,"	A , line 1a, did the organization provide any non-fixed " describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII subject to the initial contract exception described in Part III	, paid or accured pursuant to a contract that was I in Regs section 53 4958-4(a)(3)? If "Yes," describe			

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of	W-2 and/or 1099-MI:	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
WILLIAM MASTERSON	(E)	105,456		20,197		28,816	154,469	150,696
GEORGE MACHINO JR	(1) (11)	105,456		21,204		28,816	155,476	150,696
BRIAN HICKEY	(1) (11)	135,174		3,446		31,531	170,151	162,665
MICHAEL GAVIN	(1) (11)	116,064		10,565		29,785	156,414	152,105
THO MAS HO WARD	(I) (II)	116,064		10,056		29,785	155,905	147,712
PATRICK KELLY	(1) (11)	116,064		10,486		29,785	156,335	152,138
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
-		
	•	

OMB No 1545-0047

Open to Public Inspection

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

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

Name of the organization INTERNATIONAL UNION OF OPERATING **ENGINEERS LOCAL NO 399**

Employer identification number

36-1265730

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		the INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL NO 399 IS A LABOR ORGANIZATION WHOSE MAIN OBJECTIVE IS TO ORGANIZE WORKERS (MEMBERS) FOR THEIR MORAL, ECONOMIC, AND SOCIAL ADVANCEMENT THE LOCAL'S MEMBERS ARE THOSE COVERED INDIVIDUALS WHO WORK FOR EMPLOYERS SUBJECT TO THE COLLECTIVE BARGAINING AGREEMENT WITH the INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL NO 399

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		THE OFFICERS AND EXECUTIVE BOARD OF the INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL NO 399 ARE ELECTED TO THEIR POSITIONS BY THE LOCAL'S MEMBERSHIP

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		THE LOCAL'S MEMBERSHIP IS MADE UP OF THOSE INDIVIDUALS WORKING FOR EMPLOYERS UNDER THE COLLECTIVE BARGAINING AGREEMENT WITH THE LOCAL AN ACTIVE MEMBER IS ONE WHO HAS SATISFIED THE REQUIREMENTS FOR MEMBERSHIP AND IS IN GOOD STANDING WITH THE LOCAL MEMBERS HAVE FULL VOTING RIGHTS

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 8b		there are no committees that have the authority to act on behalf of the governing body

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		as directed by the officers and executive board of the local, THE PRESIDENT AND FINANCIAL SECRETARY are responsible for the review and filing of the form 990

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		THE local MAKES ITS FORM 990, 990-T, AND IL-990-T AVAILABLE FOR INSPECTION UPON REQUEST OTHER GOVERNING DOCUMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC

ldentifier	Return Reference	Explanation
FORM 990, PART XI, LINE 2C		THE OFFICERS AND THE EXECUTIVE BOARD SELECT THE INDEPENDENT AUDITOR and are responsible for the oversight of the audit

ldentifier	Return Reference	Explanation
form 990, part vi, section b, lines 12a, 13 and 14		subsequent to year end, the local adopted a w ritten conflict of interest policy, w ritten w histleblow er policy and w ritten document retention and destruction policy

DLN: 93493097003120

OMB No 1545-0047

Open to Public Inspection

Related Organizations and Unrelated Partnerships

Department of the Treasury Internal Revenue Service

(Form 990)

SCHEDULE R

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

Name of the organization INTERNATIONAL UNION OF OPERATING **ENGINEERS LOCAL NO 399**

Employer identification number

36-1265730

Part I Identification of Disregarded Entities					
(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
Part II Identification of Related Tax-Exempt Organizat	tions	•			

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORPoration 2260 S GROVE STREET CHICAGO, IL60616 20-5124336	to hold and manage real estate for the parent, luoe local no 399	IL	501(C)(2)		
LOCAL 399 INTERNATIONAL UNION OF OPERATING ENGINEERS FEDERAL PAC 2260 S GROVE STREET CHICAGO, IL60616 20-8545142	ORGANIZATION THAT SUPPORTS POLITICAL CANDIDATES WHO SUPPORT ORGANIZED LABOR	IL	527		
IUOE LOCAL 399 POLITICAL EDUCATION COMMITTEE 2260 S GROVE STREET CHICAGO, IL60616 36-3033524	ORGANIZATION THAT SUPPORTS POLITICAL CANDIDATES WHO SUPPORT ORGANIZED LABOR	IL	527		
For Paperwork Reduction Act Notice, see the Instructions for Form 990.		Cat No 50135Y			Schedule R (Form 990) 2008

Part III Identification of R	elated Org	anizations	Taxab	le as	a Partnership									
(A) Name, address, and EIN of related organization	(B) Primary act	(B) Primary activity		(C) Legal domicile (state or foreign country)		(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproprtionate allocations?		(I) Code V—UBI an on Box 20 of K		(J) Gener mana partn	al or qınq
									Yes	No			Yes	No
Part IV Identification of R	olated Ora	anizations	Tayah	lo 26	a Corporation	or Trust								
(A)	erateu Org	1	Iaxab			(D)	(E)	(F)		-	G)	(H	1)	
Name, address, and EIN of related or	ganızatıon	(B) Primary activ	rity	Le	(C) egal domicile (state or foreign country)	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total incoi	me	Sha end-c	re of of-year sets	Percer owne	ntage	
ETC PROPERTY MANAGEMENT INC 2260 S GROVE STREET CHICAGO, IL60616 36-4328093		INACTIVE CORPORATION THAT HELD TIT TO LAND AND I COSTS LOCAL	LE		IL	N/A	С				15,793	100 00	00 %	
												,		
			+											

Yes No

Part V Transactions with Related Organizations

Note. Complete line 1	. If any entity is listed	ın Parts II, III or IV
------------------------------	---------------------------	------------------------

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

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- **b** Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- **d** Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- I Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- **q** O ther transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

(A)

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

	Name of other organization(s)	type(a-r)	Amount Involved
(1)	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORP	Q	1,116,975
(2)	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORP	0	16,178
(3)	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORP	R	210,399
(4)	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORP	J	310,747
(5)	INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 BUILDING CORP	D	9,242,314
(6)			

1a		No
1b		No
1 c		No
1d	Yes	
1e		No
1f		No
1 g		No
1h		No
1i		No
1j	Yes	
1k		No
11		No
4		
1m		No
1m 1n		No No
1n 1o	Yes	
1n	Yes	
1n 1o	Yes	No
1n 1o	Yes	No
1n 1o 1p		No
1n 1o 1p		No

(C)

Part VI Unrelated Organizations Taxable as a Partnership

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

									_	
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No
			•	•		•		Cabadul	D / Form	

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493097003120

OMB No 1545-0172

Department of the Treasury

Depreciation and Amortization (Including Information on Listed Property)

Attachment

Internal Revenue Service ► See separate instructions. ► Attach to your tax return. Sequence No 67 Business or activity to which this form relates Name(s) shown on return Identifying number

INTERNATIONAL UNION			detivity to willer	rems form refute	140.	y	g namber
ENGINEERS LOCAL NO 3		Form 990 Pa			36-	12657	30
	-	Certain Property Ur isted property, comple			ete Part I.		
1 Maximum amount See						1	250,000
2 Total cost of section 1	79 property plac	ced in service (see instri	uctions) .			2	
3 Threshold cost of sect		•	•	uctions)		3	800,000
			-			4	000,000
4 Reduction in limitation			•			-	
5 Dollar limitation for tax	•	line 4 from line 1 If zero	or less, enter - 0)- It married fill	ng	l _	
separately, see instruc	tions		<u> </u>			5	
(a) D	escription of pro	nerty	(b) Cost	(business use	(c) Elected	cost	
			'	only)	(c) Elected		
6							
							_]
7 Listed property Enter	the amount from	ılıne 29		. 7			
8 Total elected cost of s	ection 179 prop	erty Add amounts in col	umn (c), lınes 6	and 7		8	
9 Tentative deduction E	nter the smaller	of line 5 or line 8 .				. 9	
10 Carryover of disallowed	d deduction from	line 13 of your 2007 Fo	rm 4562 .			10	
11 Business income limitation	Enter the smaller of	business income (not less tha	n zero) or line 5 (se	ee instructions)		11	
12 Section 179 expense of	deduction Add I	ines 9 and 10 hut do not	t enter more that	n line 11		12	
13 Carryover of disallowed		•					
<u> </u>			•	. 13			
Note: Do not use Part Part II		Allowance and Othe			clude listed n	roport	V) /Cas instructions \
14 Special depreciation al	lowance for qua						(See Instructions)
tax year (see instruction						14	
15 Property subject to see	ction 168(f)(1) e	election				15	
16 Other depreciation (inc	luding ACRS)					16	37,588
Part IIII MACRS De	preciation (I	Do not include listed	property.) (Se	e instructions	.)		
		S	ection A				.
17 MACRS deductions for	assets placed ı	n service in tax years be	ginning before 2	008		17	
18 If you are electing t	o group any a	ssets placed in servic	e during the t	ax year into o	ne or mo <u>re</u>		
general asset accou	ints, check hei	re			▶□		
Section B—Asse	ets Placed in	Service During 20	08 Tax Year	Using the Ge	eneral Dep	recia	tion 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) Meth	(f) Method (g)Dep	
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			27 5 yrs	MM	S/L		
property			27 5 yrs	MM	S/L		
i Nonresıdentıal real			39 yrs	MM	S/L		
property				MM	S/L		
Sect io	n C-Assets Plac	ced in Service During 200	8 Tax Year Using	g the Alternativ	e Depreciat io	n Syste	em
20a Class life					S/L		
b 12-year			12 yrs		S/L		
c 40-year	L		40 yrs	ММ	S/L		
	y (See instruc						Г
21 Listed property Enter	amount from line	28				21	
22 Total. Add amounts fro and on the appropriate		14 through 17, lines 19 urn Partnerships and S			1 Enter here	. 22	37,588
23 For assets shown above portion of the basis att	•	service during the currer tion 263A costs		23			

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25 26 Property used more than 50% in a qualified business use % % 27 Property used 50% or less in a qualified business use S/L -% S/L -28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 Section B—Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles (a) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 year (do not include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? _ 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles Part VI **Amortization** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or

amount section this year beains percentage 42 A mortization of costs that begins during your 2008 tax year (see instructions) 43 A mortization of costs that began before your 2008 tax year 43 44 Total. Add amounts in column (f) See the instructions for where to report 44

Additional Data

Software ID: Software Version:

EIN: 36-1265730

Name: INTERNATIONAL UNION OF OPERATING

ENGINEERS LOCAL NO 399

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a DUES INCOME FROM MEMBE	900,099	6,661,021	6,661,021		
b SERVICES BILLED TO AFF	900,099	194,136	194,136		
c ORGANIZING GRANT FROM	900,099	154,420	154,420		
d rental income billed t	900,099	18,910	18,910		
e PROMOTIONALINCOME	900,099	12,367	12,367		