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# Form **990**

SCANNED DEC 1 5 2010

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)

OMB No 1545-0047

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements. For the 2009 calendar year, or tax year beginning and ending C Name of organization Check if applicable D Employer identification number Please use IRS INTERNATIONAL BROTHERHOOD OF ELECTRICAL Addres: change label or WORKERS LOCAL #2327 print or ]Name ]change type 01-0288542 Doing Business As ]initial return SAA Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Specific Termin-GABRIEL DRIVE (207)623-2901 . Instruc-Amende return 1,037,362. City or town, state or country, and ZIP + 4 G Gross receipts \$ Applica-AUGUS<u>TA, ME</u> 04330 H(a) Is this a group return pending F Name and address of principal officer: PETER MCLAUGHLIN for affiliates? Yes X No SAME AS C ABOVE H(b) Are all affiliates included? Tax-exempt status: X 501(c) ( 5 If "No," attach a list. (see instructions) ) (insert no.) 4947(a)(1) or J Website: ► IBEW2327.ORG H(c) Group exemption number ▶ K Form of organization: X Corporation Year of formation: 1979 M State of legal domicile: ME Trust Part I | Summary Briefly describe the organization's mission or most significant activities. TO REPRESENT LOCAL ELECTRICAL Activities & Governance WORKERS EMPLOYED BY TELEPHONE COMPANIES. Check this box I if the organization discontinued its operations or disposed of more than 25% of its net assets. 2 Number of voting members of the governing body (Part VI, line 1a) 16 Number of independent voting members of the governing body (Part VI, line 1b) 16 4 5 Total number of employees (Part V, line 2a) 5 0 Total number of volunteers (estimate if necessary) 6 Total gross-unrelated-business) revenue from Part VIII, column (C), line 12 0. 7a Net unrelated business taxable income from Form 990-T, line 34 0. NOV 1 9 2010 **Current Year Prior Year** ontributions and grants (Partylli, line 1h) 50 100. 8 Program-service-revenue (Part VIII, line 2g)
Investment income (Part VIII, column (A), lines 3, 4, and 7d) 668,432 009,787. 9 ... 2,717 1,210. 10,667. 22,562. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 681,866 1,033,659. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>2,175.</u> 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 8,453 3,000. 14 Benefits paid to or for members (Part IX, column (A), line 4) 491,710. 491,361 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 262,800 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 367,006. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 762,614 863,891. -80,748<u>169,768.</u> Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** Total assets (Part X, line 16) 157,202. 344,733. 20 1,599 19,362. 21 Total liabilities (Part X, line 26) 155,603, Net assets or fund balances. Subtract line 21 from line 20 325,371 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign Signature of officer Here PETER MCLAUGHLIN, BUSINESS MANAGER Type or print name and title Check if Preparer's identifying number (see instructions) Preparer's Paid self-employed ▶ signature Preparer's Firm's name (or RUNYON KERSTEEN OUELLETTE EIN ▶ yours if self-employed), Use Only 20 LONG CREEK DRIVE address, and Phone no.  $\triangleright 207 - 773 - 2986$ SOUTH PORTLAND, ME 04106

X Yes

Form 990 (2009)

May the IRS discuss this return with the preparer shown above? (see instructions)

Form 990 (2009) WORKERS LOCAL #2327 01-0288542

Pai	t III   Statement of Program Service Accompli	isnments		
1	Briefly describe the organization's mission: TO REPRESENT LOCAL ELECTRICAL	WORKERS EMPLOYED BY	TELEPHONE CO	MPANIES.
			<u>.</u>	<u></u>
2	Did the organization undertake any significant program serv	vices during the year which were not lists	d on	<del></del>
2	the area Form 000 or 000 E72			Yes X No
	If "Yes," describe these new services on Schedule O.		• • • •	103 122 110
3	Did the organization cease conducting, or make significant	changes in how it conducts, any program	n services?	Yes X No
	If "Yes," describe these changes on Schedule O.			
4	Describe the exempt purpose achievements for each of the	e organization's three largest program sei	vices by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations and section 45		amount of grants and	
	allocations to others, the total expenses, and revenue, if an	y, for each program service reported.		
4a	(Code: ) (Expenses \$ PROVIDED SUPPORT TO UNION MEMBORE NEGOTIATIONS AND OTHER WORKER	including grants of \$ BERS FOR ARBITRATION ISSUES.	) (Revenue \$ , GRIEVANCES	CONTRACT
				<del></del>
			<del>"</del>	
				<del></del>
4b	(Code: ) (Expenses \$	including grants of \$	) (Revenue \$	)
				<del></del>
4c	(Code· ) (Expenses \$	including grants of \$	) (Revenue \$	1
70	(Code ) (Expenses 4	moleculary grants of $\phi$	) (1.0 vollad 4	,
				-
				<del></del>
4d	Other program services. (Describe in Schedule O.)	) /D	,	
4-	(Expenses \$ including grants of \$  Total program service expenses ▶\$	) (Revenue \$		
	I DIGI DI DUI GILI SEI VILE CADELISES 🚩 🛈			

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Form 990 (2009) WORKERS LOCAL #2327
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		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for	_		<b>.</b>
	public office? If "Yes," complete Schedule C, Part I	3	B7 /	X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4_	N/	A
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		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to			٠,,
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_	ŀ	٠,,
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X_
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			,,
_	Schedule D, Part III	8_		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide			,,
	credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9_		X_
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?			,,
	If "Yes," complete Schedule D, Part V	10		X
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VIII, IX, or X		,,	
	as applicable	11	Х	
•	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
_	Part VI			
•	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.			ŀ
•	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII			
•	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX.			
•	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
•	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
40	the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.  Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
12	• • • • • • • • • • • • • • • • • • • •	40	x	
404	Schedule D, Parts XI, XII, and XIII.	12		
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?  If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional  12A X			
12	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12		х
13 14a		13 14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	14a		
J	and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization	175		
	or antitu lagated autoida the United States? If "Van " complete Schodule F. Part II	15		Х
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		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	_ <del>.</del> _		<del>-^</del>
••		17		х
18	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I  Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	<del>  ''</del>		^
10	1a and Ro2 If "Vos." complete Schodule C. Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	10		
.5	annulate Cahadida C. Bart III	19		х
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
	The time of the state of the or more medical in the control of the			L 44

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Form 990 (2009) WORKERS LOCAL #2327
Part IV Checklist of Required Schedules (continued)

		l ,	Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		Х
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 lines 24b through 24d and complete			
	Schedule K. If *No*, go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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		l
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	25a	N/	Α
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			l
	Schedule L, Part I	25b	N/	Α
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		х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete	İ		
	Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions)			ļ
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		Х
С	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was			
	an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301 7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
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	X	
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		Х
36	Section 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	N/	A_
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38_	X	<u> </u>
		Form	990 (	2009)

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INTERNATIONAL BROTHERHOOD OF ELECTRICAL

OO9) WORKERS LOCAL #2327

Statements Regarding Other IRS Filings and Tax Compliance Part V

	,				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	1a	1	1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b		<u>1</u>		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re	porta	ble gamıng			
	(gambling) winnings to prize winners?			1c		
<b>2</b> a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a		5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns? .		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see	instru	ctions)			
3а	Did the organization have unrelated business gross income of \$1,000 or more during the year covered	d by tl	his return?	_3a	ļ	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	<u> </u>	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	author	ity over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accou	nt)?	4a	<u> </u>	X
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 Foreign E	Bank a	ınd			
	Financial Accounts.			-		•
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			. <u>5a</u>		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction			. <u>5b</u>	<u> </u>	X
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regard	rdıng l	Prohibited			
	Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	e orga	anization solicit			<b> </b>
	any contributions that were not tax deductible?			<u>6a</u>	-	X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ions o	r gifts			
_	were not tax deductible?	-		<u>6b</u>	-	<del> </del>
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for g	gooas	and services			x
h	provided to the payor?  If "Yes," did the organization notify the donor of the value of the goods or services provided?			7a 7b		<u> </u>
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	se ran		.   10		
·	to file Form 8282?	23 roq	unea	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	• • • •	1.0	<b>†</b>	
	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a p		al	7		
_	benefit contract?			.   7e		$\mathbf{x}^{-}$
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit control	act?		7 <del>f</del>	Ì	Х
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			. 7g		
_	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C	-	quired?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations	ganiza	itions. Did the			
	supporting organization, or a donor advised fund maintained by a sponsoring organization, have exce	ess bu	isiness holdings			
	at any time during the year?		N/A	. 8	L	
9	Sponsoring organizations maintaining donor advised funds.					_
а	Did the organization make any taxable distributions under section 4966?		N/A	9a	<u> </u>	<u> </u>
b	Did the organization make a distribution to a donor, donor advisor, or related person?		N/A	9b	ļ	<u> </u>
10	Section 501(c)(7) organizations. Enter:	1 1	ı		}	
а	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a		4		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		4		
11	Section 501(c)(12) organizations. Enter:		i		1	
а	Gross income from members or shareholders N/A	11a		4		
b	Gross income from other sources (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b		$\dashv$		
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		? 	12a	<del> </del>	<u> </u>
<u>b</u>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			<u> </u>	Щ.

WORKERS LOCAL #2327

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

<u>Sec</u>	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body			
b	Enter the number of voting members that are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		_X_
3	Did the organization delegate control over management duties customanly performed by or under the direct supervision			
	of officers, directors or trustees, or key employees to a management company or other person?	3		_X_
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		_X_
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		<u> </u>
6	Does the organization have members or stockholders?	6	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the			
	governing body?	7a	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year		ŀ	
	by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
	Does the organization have local chapters, branches, or affiliates?	10a	ļ	X
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?	10b	<u> </u>	<del> </del>
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a		12a		<u> </u>
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise			
	to conflicts?	12b		
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	1		
	ın Schedule O how this is done	12c		
13	Does the organization have a written whistleblower policy?	13	<u> </u>	_X_
14	Does the organization have a written document retention and destruction policy?	14		<u> </u>
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	-		
a	The organization's CEO, Executive Director, or top management official	15a	X	<del></del>
D	Other officers or key employees of the organization	150	<u> </u>	<del></del>
16-	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
ıvа	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16-		<b>x</b>
<b>L</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation	16a		
U	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		
Sec	tion C. Disclosure	נוטט	·	
<u> 17</u>	List the states with which a copy of this Form 990 is required to be filed NONE			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available	for		
	public inspection. Indicate how you make these available. Check all that apply.			
	Own website X Another's website X Upon request			
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, ar	nd fina	ıncial	
	statements available to the public.		iciai	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	tion: 🖿	•	
	PETER MCLAUGHLIN - (207)623-2901			
	21 GABRIEL DRIVE, AUGUSTA, MAINE, AUGUSTA, ME 04330			

Form 990 (2009)

WORKERS LOCAL #2327

01-0288542

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. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

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

(A) Name and Title	(B) Average hours	Position (check all that apply)						(D) Reportable compensation	<b>(E)</b> Reportable compensation	(F) Estimated amount of
	per week	Individual trustee or director	Institutional trustee	Officer		Highest compensated employee		from	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
DIANE WINTON PRESIDENT	50.00	Ţ		x				111,909.	0.	5,449.
MICHAEL BEECY	30.00	^	$\vdash$	^				111,303.		<u>J,44</u> J•
VICE PRESIDENT	2.00	v		x				1,104.	0.	0.
RORY DEVINE	2.00					t		1,101.		•
DIRECTOR - PART YEAR	2.00	x		x				133.	0.	0.
JULIE DAWKINS					l		-	2001		
SECRETARY	2.00	x		х				1,950.	0.	0.
PETER KEEFE										
TREASURER	2.00	Х		X				1,300.	0.	0.
MICHELANGELO DELL'AQUILA										
DIRECTOR - PART YEAR	2.00	X						205.	0.	0.
REBECCA HAYES	_									
DIRECTOR	2.00	X						823.	0.	0.
SHELDON ALLEY										
DIRECTOR	2.00	X						861.	0.	0.
TIMOTHY BARDSLEY		ł					l			
DIRECTOR	1.00	X						217.	0.	0 .
CHRISTIAN CORBETT		1	ļ							
DIRECTOR	1.00	X	$ldsymbol{ld}}}}}}$			_		508.	0.	0.
TODD LEFEBVRE		ļ			l					
DIRECTOR	1.00	X			<u> </u>			466.	0.	0.
REID FRANK									_	
DIRECTOR	1.00	X			_			370.	0.	0.
JOEL HORNE							Ì			_
DIRECTOR - PART YEAR	1.00	X	ļ				_	267.	0.	0.
BENNIE JONES	4 66	l							•	_
DIRECTOR	1.00	X	<b> </b>			$\vdash$	<u> </u>	509.	0.	0.
STEVEN TREADWELL	1 00								_	_
DIRECTOR - PART YEAR	1.00	X	<del>  -</del>	<del> </del>	-	-		0.	0.	0.
TOBYN ARSENAULT	1 00							1	^	^
<u>DIRECTOR - PART YEAR</u> PETER LEVASSEUR	1.00	쓴	-		$\vdash$	├-		157.	0.	0.
DIRECTOR	1.00	\ <b>v</b>						1,573.	0.	0.
DIVECTOR	<u> </u>	14	Ь_			<u> </u>	<u> </u>	1,3/3.		Form <b>990</b> (2000)

WORKERS LOCAL #2327

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Part VII Section A. Officers, Directors, Tru	stees, Kev E	mpla	ovee	s. a	nd i	High	est	Compensated Employ	ees (continued)	<u> </u>	<u> </u>		<u> </u>
(A)	(B)	(C)						(D)	(E)	(F)			
Name and title	Average			Pos		1		Reportable	Reportable	!	E	stimate	∍d
	hours	(с	heck	all t	that	арр	ly)	compensation	compensation	'n	ar	mount	of
	per	ig						from	from related			other	
	week	die				E E		the organization	organization (W-2/1099-MIS			npensa rom th	
		stee 0	rustee			eusa		(W-2/1099-MISC)	(44-271099-14113	30)	1	janızat	
		lal tru	onatt		Ploye	S 8						d relat	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				org	anızatı	ons
TYLER LUIZ		Ι-	Ι-	Ë	_	-"	F				_		
DIRECTOR	1.00	X					1	204.		0.			0.
MATTHEW POLO						$\vdash$			-				
DIRECTOR	1.00	x					l	541.		0.			0.
MIKE SPRINGER													
DIRECTOR	1.00	X	L			<u> </u>		541.		0.	<u> </u>	<u>.</u>	0.
CHARLES STEVENS		ţ								ļ			
DIRECTOR	1.00	X	<u> </u>			ļ	_	157.		0.	<u> </u>		0.
WILLIAM DARGE	1 00	-						150		^			•
<u>DIRECTOR - PART YEAR</u> PETER MCLAUGHLIN	1.00	X			$\vdash$	⊢	$\vdash$	172.		0.	<del> </del>		0.
BUSINESS MANAGER	50.00	ł		x				120,363.		0.		5,8	3 0
JENNIFER NAPPI	30.00			^	$\vdash$	┢	┢	120,303.		<u> </u>		5,0	50.
ASST BUS MGR	40.00	ł			ł	x		111,909.		0.	ĺ	5,4	49.
		<u> </u>	<u> </u>										
		ļ								İ			
		-	_	<u> </u>	<u> </u>	<u> </u>	-				<u> </u>		
1b Total	<u> </u>	<u></u>	I		<u> </u>	<b>—</b>	_	356,239.		0.	16,736		
2 Total number of individuals (including but n	ot limited to th	nose	liste	ed at	oove	e) wl	ho r		,000 in reportabl			<u> 1 - i</u>	
compensation from the organization													3
												Yes	No
3 Did the organization list any former officer,			, ke	y em	plo	yee,	or t	highest compensated en	nployee on		_		37
line 1a? If "Yes," complete Schedule J for sa 4 For any individual listed on line 1a, is the su				0000	***		4 ^+		the ergonization		3	$\vdash$	X
and related organizations greater than \$150	-							•	ule organization		4		х
5 Did any person listed on line 1a receive or a									 ces rendered to	•	-	<b></b>	
the organization? If "Yes," complete Sched											5		Х
Section B. Independent Contractors													
Complete this table for your five highest contact the organization     NONE	mpensated in	depe	ende	nt c	ontr	acto	ors t	that received more than	\$100,000 of com	pens	ation	from	
(A)								(B)	ľ			 C)	
Name and business	address							Description of s	ervices	С		nsatio	n
			,										
												<del></del>	
	···												
							_						
· · · · · · · · · · · · · · · · · · ·													
2 Total number of independent contractors (i	ncluding but r	ot l	mite	d to	tho	se li	stec	d above) who received m	ore than			···	
\$100,000 in compensation from the organization	ation >				(	<u> </u>							

Form 990 (2009) WORKERS LOCAL #2327 01-0288542 Page 9 Part VIII Statement of Revenue (D) Revenue excluded from (A) (B) (C) Total revenue Related or Unrelated exempt function business tax under sections 512, 513, or 514 revenue revenue 1 a Federated campaigns 1a **b** Membership dues 1b 100. c Fundraising events 10 d Related organizations .... 1d e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ 100 h Total. Add lines 1a-1f **Business Code** 1009787. 1009787. 2 a MEMBERSHIP DUES 900099 Program Service Revenue f All other program service revenue 1009787 g Total, Add lines 2a-2f Investment income (including dividends, interest, and 1,210 1,210. other similar amounts) 4 Income from investment of tax-exempt bond proceeds Royalties . . . . 5 (i) Real (ii) Personal 6 a Gross Rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of (i) Securities (ii) Other assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not Other Revenue including \$ 100. of contributions reported on line 1c). See Part IV, line 18 6,404. 3,078 **b** Less. direct expenses 3,326. c Net income or (loss) from fundraising events 3,326. 9 a Gross income from gaming activities. See 1,590 Part IV, line 19 625. **b** Less: direct expenses 965. 965. c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 3,790. and allowances b Less: cost of goods sold 3,790 3,790. c Net income or (loss) from sales of inventory Miscellaneous Revenue **Business Code** 11 a REIMB' GRIEVENCE EXPEN 900099 13,168. 13,168 ь MISCELLANEOUS 900099 1,313. 1,313. С d All other revenue e Total. Add lines 11a-11d ... 14,481. Total revenue. See instructions. 1033659. 1024268. 0.

Form **990** (2009)

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Form 990 (2009) WORKERS LOCAL #2327
Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must compl			lete columns (B), (C), an	
	not include amounts reported on lines 6b, 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			T	
	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22	2,175.			
3	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
	See Part IV, lines 15 and 16				
4	Benefits paid to or for members	3,000.	·		
5	Compensation of current officers, directors,				
	trustees, and key employees	254,137.	<del></del>		
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	178,820.			
8	Pension plan contributions (include section 401(k)				
	and section 403(b) employer contributions)	17,383.			
9	Other employee benefits	10,822.	· · · · · · · · · · · · · · · · · · ·		
10	Payroll taxes	30,548.			
11	Fees for services (non-employees)				
а	Management	50.054			
b	Legal	52,854.			
C	Accounting	6,800.			
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17		· · · · · · · · · · · · · · · · · · ·		
f	Investment management fees				
g	Other				
12	Advertising and promotion	22 002		·	
13	Office expenses	23,992.			
14	Information technology Royalties				
15 16	· · · · · · · · · · · · · · · · · · ·	14,400.			
17	Occupancy	14,400.	<del></del>		<u> </u>
18	Payments of travel or entertainment expenses				
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,741.			
20	Interest	=,/=1•			
21	Payments to affiliates		• / .		
22	Depreciation, depletion, and amortization	14,381.			
23	Insurance	8,539.			
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.)	- 3,333			7
а	DUD CADIMA MAY	156,837.			
b	ARBITRATION EXPENSE	24,550.			
c	BUSINESS MANAGER EXPENS	16,422.	<del></del>		
d	PROMOTION	10,366.			
e	REPAIRS & MAINTENANCE	9,388.			
f	All other expenses	23,736.			1,1
25	Total functional expenses Add lines 1 through 24f	863,891.			
26	Joint costs. Check here I If following	000,001.			
	SOP 98-2. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
_	educational campaign and fundraising solicitation				
				•	

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				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	-	25. 137,157.	2	25 312,939
	2	Savings and temporary cash investments	-	131,131.	3	314,333
	3	Pledges and grants receivable, net	• -		-	
	4	Accounts receivable, net			4	
	5	Receivables from current and former officers, directors, trustees,	·			
		employees, and highest compensated employees. Complete Par	τ	·	_	
	_	of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under se				
		4958(f)(1)) and persons described in section 4958(c)(3)(B). Comp	lete			
		Part II of Schedule L			6	
2	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use	}-		8	- · · · · · · · · · · · · · · · · · · ·
`   '	9	Prepaid expenses and deferred charges			9	· · · · · · · · · · · · · · · · · · ·
1	l0a	Land, buildings, and equipment cost or other				
1		basis. Complete Part VI of Schedule D 10a	91,908.			
İ	b	Less: accumulated depreciation 10b	60,139.	20,020.	10c	31,769
1	11	Investments - publicly traded securities	1		11	<del></del>
1	12	Investments - other securities. See Part IV, line 11			12	
1	13	Investments - program-related. See Part IV, line 11	. L		13	
1	14	Intangible assets			14	
1	15	Other assets. See Part IV, line 11			15	*************
1	16	Total assets. Add lines 1 through 15 (must equal line 34)		157,202.	_16	344,733
1	17	Accounts payable and accrued expenses	<u>L</u>		17	
1	18	Grants payable	. [		18	
1	19	Deferred revenue	Ĺ		19	
2	20	Tax-exempt bond liabilities			20	
ဂ္ဂ 2	21	Escrow or custodial account liability. Complete Part IV of Schedu	ute D		21	
2	22	Payables to current and former officers, directors, trustees, key e	employees,			•
		highest compensated employees, and disqualified persons. Com	nplete Part II			
<b>-</b>		of Schedule L	. [		22	
2	23	Secured mortgages and notes payable to unrelated third parties			23	18,061
2	24	Unsecured notes and loans payable to unrelated third parties	. [		24	
2	25	Other liabilities. Complete Part X of Schedule D		1,599.	25	1,301
2	26	Total liabilities. Add lines 17 through 25		1,599.	26	19,362
		Organizations that follow SFAS 117, check here	nd complete			
ဖွာ့		lines 27 through 29, and lines 33 and 34.				6m = 6
[   2	27	Unrestricted net assets	L	155,603.	27	325,371
2	28	Temporanly restricted net assets	. [		28	
2	29	Permanently restricted net assets			29	
Net Assets or Fund balances		Organizations that do not follow SFAS 117, check here	and and			
5		complete lines 30 through 34.				
3 3	30	Capital stock or trust principal, or current funds			30	
3	31	Paid-in or capital surplus, or land, building, or equipment fund	Г		31	
[ 3	32	Retained earnings, endowment, accumulated income, or other fu	ınds		32	
ž   3	33	Total net assets or fund balances		155,603.	33	325,371
	34	Total liabilities and net assets/fund balances	• •	157,202.	34	344 733

Form **990** (2009)

01-0288542 Page **12** Form 990 (2009) WORKERS LOCAL #2327 Part XI Financial Statements and Reporting Yes No Accrual X Other MODIFIED CASH Accounting method used to prepare the Form 990. Cash If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. 2a Were the organization's financial statements compiled or reviewed by an independent accountant? 2a X b Were the organization's financial statements audited by an independent accountant? 2b c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, X review, or compilation of its financial statements and selection of an independent accountant? 2c If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: X Separate basis Consolidated basis Both consolidated and separate basis 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit X Act and OMB Circular A-133? За b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

Form **990** (2009)

or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

932012 02-04-10

### Schedule D

(Form 990)

Department of the Treasury Internal Revenue Service

### **Supplemental Financial Statements**

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions.

2009
Open to Public Inspection

Name of the organization

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL #2327

Employer identification number 01-0288542

Pai	rt I Organizations Maintaining Donor Advise	d Funds or Other Similar Fund	s or Accounts. Complete if the
	organization answered "Yes" to Form 990, Part IV, line	e 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 advisors in	writing that the assets held in donor advi	sed funds
	are the organization's property, subject to the organization's	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor a	dvisors in writing that grant funds can be	e used only
	for charitable purposes and not for the benefit of the donor of	or donor advisor, or for any other purpose	e conferring
	ımpermissible private benefit?		Yes No
Pai	rt II Conservation Easements. Complete if the org	ganization answered "Yes" to Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply)	
	Preservation of land for public use (e.g., recreation or p	pleasure) Preservation of an hi	storically important land area
	Protection of natural habitat	Preservation of a cer	rtified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualit	fied conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		<del></del>
			Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		. 2b
С	Number of conservation easements on a certified historic str	• • •	. <u>2c</u>
d	Number of conservation easements included in (c) acquired	•	
3	Number of conservation easements modified, transferred, re	leased, extinguished, or terminated by th	ne organization during the tax
	year ▶		
4	Number of states where property subject to conservation ea		
5	Does the organization have a written policy regarding the per		
	violations, and enforcement of the conservation easements i	••••	Yes No
6 7	Staff and volunteer hours devoted to monitoring, inspecting, Amount of expenses incurred in monitoring, inspecting, and		
8	Does each conservation easement reported on line 2(d) above		
0	and section 170(h)(4)(B)(ii)?	re satisfy the requirements of section 170	Yes No
9	In Part XIV, describe how the organization reports conservati	Inn easements in its revenue and expens	—
•	include, if applicable, the text of the footnote to the organization	•	
	conservation easements.	tion o manda otatomorno trat goodhoo	o the organization a decounting for
Pai	rt III Organizations Maintaining Collections o	f Art, Historical Treasures, or C	Other Similar Assets.
	Complete if the organization answered "Yes" to Form	· · · · · · · · · · · · · · · · · · ·	
1a	If the organization elected, as permitted under SFAS 116, no	t to report in its revenue statement and b	palance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, ed		
	the footnote to its financial statements that describes these	items.	
b	If the organization elected, as permitted under SFAS 116, to	report in its revenue statement and balai	nce sheet works of art, historical treasures,
	or other similar assets held for public exhibition, education, of		
	these items:		-
	(i) Revenues included in Form 990, Part VIII, line 1		<b>&gt;</b> \$
	(ii) Assets included in Form 990, Part X		<b>&gt;</b> \$
2	If the organization received or held works of art, historical tre	asures, or other similar assets for financi	al gaın, provide
	the following amounts required to be reported under SFAS 1	16 relating to these items:	
а	Revenues included in Form 990, Part VIII, line 1		• \$
b	Assets included in Form 990, Part X		<b>&gt;</b> \$

Part III   Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)			LOCAL #23	327					01-02	88542	2 Pa	age 2
Check all that apply    a	Par	t III   Organizations Maintaining C	collections of A	Art, His	torical Tr	easures,	or Othe	er Simil	ar Asse	<b>ts</b> (conti	nued)	
a Public exhibition d Loan or exchange programs b Scholarly research e Other	3	Using the organization's acquisition, accessi	on, and other recor	ds, chec	k any of the	following that	at are a s	ignificant	use of its	collection	ı ıtem	s
b Scholarly research e Other Preservation for future generations  Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.  Provide a description of the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to make funds intert Plan to be maintained as part of the organization collection? Yes No Part IV   Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.  Is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  Is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  It is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  It is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  It is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  It is the organization an agent, trustee, custodian or other intermediany for contributions or other assets not included on Form 990, Part X, line 21.  It is the organization an agent, trustee, custodian or other intermediany for organization and trustee organization and trustee organization and trustee organizations (a) It is a line organization organization and trustee organizations (a) It is a line organization organization and trustee organizations (b) Provide the submitted programmation organization organization (b) Provide the submitted programmation organization (b) Provide the submitted organizations (b) It is a line organization organization and trustee organizations (b) It is a li		(check all that apply).										
c	а	Public exhibition		d 🔲	Loan or exc	hange progr	ams					
4. Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.  5. During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise further than to be maintained as part of the organization's collection?    Part VI   Escrow and Custodial Arrangements. Complete of organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990. Part XIV.    1a   Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990. Part XIV and complete the following table:	b	Scholarly research		е 🔲	Other							
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be solid to raise funds rather than to be maintained as part of the organization's collection?	c	Preservation for future generations										
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be solid to raise funds rather than to be maintained as part of the organization's collection?	4	Provide a description of the organization's co	ollections and expla	ain how ti	hey further tl	he organizati	on's exe	mpt purp	ose in Par	t XIV.		
To be sold to raise funds rather than to be maintained as part of the organization? collection?   Yes   No   Part IV   Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.    To be the organization an agent, funds, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21.   To be the organization and the arrangement in Part XIV and complete the following table:   Amount   To be 1   To be 1   To be 2   To be 2   To be 3   To	5											
Secrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.  1a Is the organization an agent, fivistee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?		to be sold to raise funds rather than to be ma	aintained as part of	the orga	nızatıon's co	ollection?				Yes		No
reported an amount on Form 990, Part X, line 21.  1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  b If "Yes," explain the arrangement in Part XIV and complete the following table:	Par						s" to For	m 990. Pa	art IV, line	9. or		
on Form 990, Part X?  b (**Yes,** explain the arrangement in Part XIV and complete the following table:    Amount				•				-				
on Form 990, Part X?  b (**Yes,** explain the arrangement in Part XIV and complete the following table:    Amount		Is the organization an agent, trustee, custod	an or other interme	diary for	contribution	s or other as	sets not	included		_		
b If "Yes," explain the arrangement in Part XIV and complete the following table:    Amount		F 000 D- + VO		•						Yes		No
d Additions during the year e Distributions during the year f Ending balance gray and the gray	b		and complete the f	ollowina	table:	•	•••••		—	_		
C   Beginning balance   1   1   1   1   1   1   1   1   1		, . ,								Amount		
d Additions during the year e Distributions during the year f Ending balance 2a Did the organization include an amount on Form 990, Part X, line 21?	c	Beginning balance						10				
E   Distributions during the year   F   E   H1   H2   H2   H2   H2   H2   H2   H2	ď					••			-			
f   Ending balance	- e				••	•					-	
Did the organization include an amount on Form 990, Part X, line 21?  Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.  [a) Current year (b) Pnor year (c) Two years back (d) Three years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Four years back (e) Contributions (e) Cont	f			•		•						
Part V   Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.   1a   Beginning of year balance   (a) Current year   (b) Prior year   (c) Two years back   (d) Three years back   (e) Four years back     b   Contributions   (a) Current year   (b) Prior year   (c) Two years back   (d) Three years back     c   Contributions   (a) Current year   (b) Prior year   (c) Two years back   (d) Three years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     c   Contributions   (e) Four years back   (e) Four years back     d   Contributions   (e) Four years back   (e) Four years back     d   Contributions   (e) Four years back   (e) Four years back     d   Contributions   (e) Four years back   (e) Four years back     d   Contributions   (e) Four years ba	2a		orm 990 Part X lin	e 21?	• •	• •			·	Ves		No
Part V   Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, Inne 10.    Committed the composition of year balance   (a) Current year   (b) Prior year   (c) Two years back   (d) Three years back   (e) Four yea				o <b>-</b> 1 .	••	•				_ ,03		
[a] Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back  [b] Contributions  c Net investment earnings, gains, and losses  d Grants or scholarships  e Other expenditures for facilities and programs  f Administrative expenses g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶				nswered	"Yes" to Fo	rm 990, Part	IV, line 1	10.				
1a Beginning of year balance b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶						1	<u> </u>		vears back	(e) Four	vears	back
b Contributions c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance 2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment \( \)	1a	Beginning of year balance						1-2	,	1,57	7	
c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs f Administrative expenses g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶	b			<u> </u>								
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 a Board designated or quasi-endowment ▶ % b Permanent endowment ▶ % c Term endowment ▶ % 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) unrelated organizations (ii) related organizations (ii) related organizations (ii) related organizations b if "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment (a) Cost or other basis (other) (b) Cost or other depreciation  1a Land b Buildings c Leasehold improvements d Equipment 18,750. 16,733. 2,017. e Other 73,158. 43,406. 29,752.	c						1	<del></del>				
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 a Board designated or quasi-endowment  \$\simeq \frac{\text{y}}{\text{s}}\$ where the designated or quasi-endowment  \$\simeq \frac{\text{y}}{\text{s}}\$ where endowment the possession of the organization that are held and administered for the organization by:  (i) unrelated organizations (ii) related organizations (ii) related organizations (iii) related organizations	d			†								
and programs  f Administrative expenses g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶	e	•		1								
g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasiendowment	_	·				]						
g End of year balance  2 Provide the estimated percentage of the year end balance held as a Board designated or quasi-endowment ▶	f											
Provide the estimated percentage of the year end balance held as  a Board designated or quasi-endowment ▶		•		1								
Board designated or quasi-endowment ►			r end balance held	as		1					•	
b Permanent endowment	_ a											
Term endowment ▶	b	-										
Are there endowment funds not in the possession of the organization that are held and administered for the organization by:  (i) unrelated organizations (ii) related organizations (ii) related organizations (iii) related organizations (iii) are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment (a) Cost or other basis (other) (b) Cost or other depreciation  1a Land b Buildings c Leasehold improvements d Equipment e Other  18,750. 16,733. 2,017.	c		<del></del>									
No	3a			zation th	at are held a	nd administe	ered for t	he organi	zation			
(ii) unrelated organizations (iii) related organizations b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment  (a) Cost or other basis (other)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  to Buildings  c Leasehold improvements d Equipment d Equipment	-		ocion or the organi	200000	a. a.oo.a a			0.94,	Lation	Г	Ves	No
(ii) related organizations b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment  (a) Cost or other basis (other)  (b) Cost or other basis (other)  (c) Accumulated depreciation  1a Land  b Buildings  c Leasehold improvements  d Equipment  d Equipment  Other  73,158.  43,406.  29,752.											103	.,,,,
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?  4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment  (a) Cost or other basis (other)  (b) Cost or other basis (other)  (c) Accumulated depreciation  (d) Book value  1a Land  b Buildings  c Leasehold improvements  d Equipment  2 0ther  18,750.  16,733.  2,017.  29,752.			• ••			• • • • • • • • • • • • • • • • • • • •	-		-	F		
4 Describe in Part XIV the intended uses of the organization's endowment funds.  Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.  Description of investment (a) Cost or other basis (other) (c) Accumulated depreciation  1a Land basis (investment) basis (other) (c) Accumulated depreciation  1b Buildings c Leasehold improvements 18,750 16,733 2,017 2,017 2 29,752 3	h		s listed as required	on Sche	dule R?	• ••••	• ••		•	1 1		
Part VI   Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.						• •••	••	• •				
Description of investment	<del>_</del>	rt VI Investments - Land, Building	s, and Equipn	nent. Se	e Form 990	. Part X. line	10.					
basis (investment) basis (other) depreciation  1a Land b Buildings c Leasehold improvements d Equipment e Other  18,750. 16,733. 2,017. 73,158. 43,406. 29,752.					T			ccumulat	ed	(d) Book	c value	<del></del> -
1a Land					1		, , ,			(4,		_
b Buildings	1a	Land		•		<del> </del>		-				
c Leasehold improvements       18,750.       16,733.       2,017.         e Other       73,158.       43,406.       29,752.	_											
d Equipment 18,750. 16,733. 2,017. e Other 73,158. 43,406. 29,752.	c									····		
e Other 73,158. 43,406. 29,752.	ų				1	8.750		16 7	33		20	17.
			•									
			equal Form 990. Par	t X. colu			·	~_/=	<b>D</b>			

	RKERS LOCAL	BROTHERHOOD		ELECTI	RICAL	_01-02	88542	Page 3
		m 990, Part X, line 12.	•		(-) Madbad a	f.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
(a) Description of security or c (including name of securi		(b) Book value			(c) Method o t or end-of-ye		alue	
Financial derivatives								
Other								
								_
Total (Col (b) must equal Form 990, Part X, o	ol (B) line 12.)							
Part VIII Investments - Progra	am Related. See F	orm 990, Part X, line 13	3.					
(a) Description of investmen	t type	(b) Book value			(c) Method o t or end-of-ye		alue	
			,				· · · · · · · ·	
Total. (Col (b) must equal Form 990, Part X, o								
Part IX Other Assets. See Form		cription					(b) Book va	lue
	(4) - 00						(2)	
				· · · ·				
	-							
				<del></del>				
Total. (Column (b) must equal Form 990,	Part X, col (B) line 15.	)				<b>•</b>		
Part X Other Liabilities. See		25.						
1. (a) Description	n of liability		(b) Amour	nt				
Federal income taxes	12		1	201				
CAPITAL LEASE PAYABL	<u></u>			,301.				

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

1,301.

Total. (Column (b) must equal Form 990, Part X, col (B) line 25)

-	dule D (Form 990) 2009 WORKERS LOCAL #2327						0288542	Page 4
Pa	t XI Reconciliation of Change in Net Assets from I	Form 990 to	Audit	ed Finar	ncial Sta	tement	:s	
1	Total revenue (Form 990, Part VIII, column (A), line 12)				1		1,033	,659.
2	Total expenses (Form 990, Part IX, column (A), line 25)				2		863	,891.
3	Excess or (deficit) for the year. Subtract line 2 from line 1				3			,768.
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 through 8				9			0.
10	Excess or (deficit) for the year per audited financial statements. Com	nbine lines 3 ai	nd 9		10		169	768.
Pai	t XII Reconciliation of Revenue per Audited Finance	cial Stateme	ents W	ith Reve	nue per	Return	)	
1	Total revenue, gains, and other support per audited financial statem	nents				1	1,051	,868.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:							
а	Net unrealized gains on investments		2a					
b	Donated services and use of facilities		2b					
С	Recoveries of prior year grants		2c			7		
d	Other (Describe in Part XIV.)		2d		18,209	<u> </u>		
е	Add lines 2a through 2d					2e	18	<u>,209.</u>
3	Subtract line 2e from line 1					3	1,033	
4	Amounts 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.)		4b					
c	Add lines 4a and 4b			L		4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I	 I. line 12.)		•		5	1,033	
Pa	t XIII Reconciliation of Expenses per Audited Finan	cial Statem	nents V	Vith Exp	enses p	er Retu		<del></del>
1	Total expenses and losses per audited financial statements					1		,577.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25.			•				
a	Donated services and use of facilities		2a					
b	Pnor year adjustments		2b			-		
c	Other losses		2c			<b>-</b> † ∣		
d	Other (Describe in Part XIV.)		2d		11,686	5.		
e	Add lines 2a through 2d					2e	11	,686.
3	Subtract line 2e from line 1	••	•		•	3		,891.
4	Amounts 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			1 1		
	Other (Describe in Part XIV.)		4b		-	7		
	Add lines 4a and 4b					4c		0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part	t I. line 18 )	•			. 5	863	,891.
Pa	rt XIV Supplemental Information	, ,				<del></del>		
	plete this part to provide the descriptions required for Part II, lines 3,	5, and 9; Part	III, lines 1	la and 4: P	art IV. line:	s 1b and 2	2b: Part V. line	4: Part
	e 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and							.,
,			, p. 10 10 11 11 1	, pa. 1 10 p. 1	- · · · · · · · · · · · · · · · · · · ·			
PAI	RT XII, LINE 2D - OTHER ADJUSTMENTS	3:						
		<del></del>		•				
SPI	ECIAL EVENT DIRECT EXPENSE: 3703.							
SEC	GREGATED PAC FUND - INCOME: 14506.							
<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	21/00/12/ 12/00/1		<u> </u>					
					<del></del>			
PAI	RT XIII, LINE 2D - OTHER ADJUSTMENT	rg.						
	CITER ADOUDINENT							
SDI	ECIAL_EVENT_DIRECT EXPENSE: 3703.							
<u>ve</u> i	JOLIM HART DIRECT ENERHOE. 3/03.						<u> </u>	
SEC	GREGATED PAC FUND - EXPENSES: 7983.	_						
<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	DAL BRIDED. 1905.	·				Sched	ule D (Form 9	90) 2009

### **SCHEDULE O**

(Form 990)

Department of the Treasury Internal Revenue Service

## Supplemental Information to Form 990

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

Attach to Form 990.

2009
Open to Public Inspection

Name of the organization

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL #2327

Employer identification number 01-0288542

BODY OOD DADW UT GROWTON A LINE C. LOCAL 2227 OF MUR INMEDNAMIONAL
FORM 990, PART VI, SECTION A, LINE 6: LOCAL 2327 OF THE INTERNATIONAL
BROTHERHOOD OF ELECTRICAL WORKERS HAS JURISDICTION OVER TELEPHONE PLANT,
TRAFFIC, SALES AND TELEPHONE ACCOUNTING WORK WHEN PERFORMED BY EMPLOYEES OF
SUCH TRADES IN MAINE, EXCEPT FOR KITTERY, MAINE.
FORM 990, PART VI, SECTION A, LINE 7A: NOMINATIONS FOR LOCAL UNION
OFFICERS ARE HELD AT THE REGULAR MEETING OF EACH UNIT IN APRIL OF ELECTION
YEARS. ANY MEMBER CAN NOMINATE ANOTHER MEMBER FOR OFFICE. AFTER NOMINATIONS
CLOSE, THE PRESIDENT APPOINTS AN ELECTION JUDGE AND THE REQUIRED TELLERS TO
CONDUCT THE ELECTION. VOTING IS DONE BY MAIL BALLOT AND IS OPEN TO ALL
MEMBERS.
MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7B: AMENDMENTS TO THE BYLAWS MUST BE
APPROVED BY A MAJORITY OF THE MEMBERS PRESENT AT THE RESPECTIVE UNIT
MEETING.
FORM 990, PART VI, SECTION B, LINE 11: FORM 990 WAS PREPARED BY THE
ORGANIZATION'S INDEPENDENT AUDITORS, THEN PROVIDED TO THE EXECUTIVE
COMMITTEE FOR REVIEW AND APPROVAL PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION FOR THE BUSINESS
MANAGER, BOARD OFFICERS AND ASSISTANT BUSINESS MANAGER ARE PER ARTICLE VI
OF THE ORGANIZATION'S BYLAWS.
FORM 990, PART VI, SECTION C, LINE 19: AVAILABLE UPON REQUEST.

### **SCHEDULE 0**

(Form 990)

Supplemental Information to Form 990

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

Attach to Form 990.

2009
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

INTERNATIONAL BROTHERHOOD OF ELECTRICAL

Employer identification number 01-0288542

WORKERS LOCAL #2327	<u>01-0288542</u>
FORM 990, PART XI, LINE 1: ACCOUNTING METHOD	
MODIFIED CASH BASIS.	
FORM 990, PART XI, LINE 2C: AUDIT OVERSIGHT	
PROCESS HAS NOT CHANGED.	

2009 Open to Public Inspection Employer identification number 01-0288542OMB No 1545-0047 Direct controlling Direct controlling entity Identification of Related Tax-Exempt Organizations (Complete of the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year) End-of-year assets status (if section Public charity 501(c)(3)) e ► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37. Exempt Code Total income section ਰ See separate instructions. Related Organizations and Unrelated Partnerships Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33) Legal domicile (state or Legal domicile (state or foreign country) foreign country) INTERNATIONAL BROTHERHOOD OF ELECTRICAL MAINE POLITICAL ACTION COMMITTEE ▶ Attach to Form 990. Primary activity Primary activity WORKERS LOCAL #2327 Name, address, and EIN Name, address, and EIN of related organization of disregarded entity IBEW 2327 PAC (FEC #C00407452) Name of the organization ME 04330 Department of the Treasury Internal Revenue Service 21 GABRIEL DR SCHEDULE R (Form 990) AUGUSTA Part II Part

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2009

#2327 WORKERS LOCAL

Schedule R (Form 990) 2009

Identification of Related Organizations Taxable as a Partnership (Complete of the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.) Part III

Page 2

01 - 0288542

General or managing partner? Percentage ownership Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) Share of end-of-year assets 6 ate allocations? Disproportion-Yes No Ξ Share of total Income Share of end-of-year assets Type of entity (C corp, S corp, or trust) **e** Share of total Income Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) ਉ Legal domicite (state or foreign country) Direct controlling entity Primary activity 9 Legal domicile (state or foreign country) ত Primary activity Name, address, and EiN of related organization Name, address, and EIN of related organization (a) Part IV

# INTERNATIONAL BROTHERHOOD OF ELECTRICAL Schedule R (Form 990) 2009 WORKERS LOCAL #2327

Part V. Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36)

Note. Complete line 1 if any entity is listed in Parts II. III. or IV of this schedule			<u> </u>	Yes
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?	ins listed in Parts II-IV?			—
a Receipt of (i) interest (ii) annuties (iii) royalties or (iv) rent from a controlled entity			1a	×
<b>b</b> Gift, grant, or capital contribution to other organization(s)			<del>Q</del>	×
c Gift, grant, or capital contribution from other organization(s)			2	×
		•	3	×
d Loais of loaf guarantees to of 101 office organization(s)			2	4
e Loans or loan guarantees by other organization(s)	:	:	9	×
f Sale of assets to other organization(s)			14	×
g Purchase of assets from other organization(s)			19	×
			L	×
i Lease of facilities, equipment, or other assets to other organization(s)	-		<b>=</b>	×
j Lease of facilities, equipment, or other assets from other organization(s)			į	×
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)		•	11	×
m Sharing of facilities, equipment, mailing lists, or other assets			1m	×
n Sharing of paid employees			-t	×
		:		
o Reimbursement paid to other organization for expenses			9	×
	•		<u></u>	×
q Other transfer of cash or property to other organization(s)		:	19	×
			L	×
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	covered relationships and tra	insaction thresholds		
(a) Name of other organization(s)		(b) Transaction type (a-r)	(c) Amount involved	plved
(1)				
(6)				
(4)				
(5)				
150) 932183 02-04-10		Schec	Schedule R (Form 990) 2009	90) 2009

Page 4 01 - 0288542

INTERNATIONAL BROTHERHOOD OF ELECTRICAL

WORKERS LOCAL #2327 Schedule R (Form 990) 2009 Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37)

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)	(9)	(0)	9	(e)	€	(b)	Ė
Name, address, and EIN of entity	Primary activity	nicile oreign	Are all partners section 501(c)(3) organizations?	Share yea	or- e ns?	Code V-UBI amount in box 20	9 5 0
,		- 1	Yes No			(Form 1065)	1 ' 1
	,	-					
					•••		
					_		
	<del></del>		-				
		-					
						Schedule R (Form 990) 2009	m 990) 2009

Form 8868 (Rev. 4-2009)		Page 2
• If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check	this box	ightharpoons
Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previou	sly 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. Only file the origin	al (no copies r	needed).
Name of Exempt Organization	Emp	loyer identification number
Type or INTERNATIONAL BROTHERHOOD OF ELECTRICAL		
workers local #2327	0	1-0288542
File by the extended Number, street, and room or suite no. If a P.O. box, see instructions.	For II	RS use only
due date for filing the 21 GABRIEL DRIVE	1	
return See   City, town or post office, state, and ZIP code For a foreign address, see instructions		
AUGUSTA, ME 04330		
Check type of return to be filed (File a separate application for each return):		
X Form 990 Form 990-EZ Form 990-T (sec. 401(a) or 408(a) trust) Form 104	I-A 🖳 Fo	orm 5227 Form 8870
Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720	) Fo	orm 6069
STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a	oreviously file	ed Form 8868.
PETER MCLAUGHLIN		
• The books are in the care of ► 21 GABRIEL DRIVE, AUGUSTA, MAINE -	אווטווכיים	ME 04330
Telephone No ► (207) 623-2901 FAX No. ►	HOGODIA	, III 04330
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 fo	r 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 Elf		
4 I request an additional 3-month extension of time until NOVEMBER 15, 2010.		
5 For calendar year 2009, or other tax year beginning, and e	nding	
6 If this tax year is for less than 12 months, check reason: Initial return Final return	n	Change in accounting period
7 State in detail why you need the extension		
INFORMATION NEEDED TO FILE A COMPLETE AND ACCURATE	RETURN	
IS NOT YET AVAILABLE.		
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 estimate	ed	
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, depo	srt	
with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instru	uctions. 8c	\$ N/A
Signature and Verification		
Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, a it is true, correct, and complete, and that I am authorized to prepare this form.	and to the best o	of my knowledge and belief,
Signature Title CPA	Date	► 8/11/10

Form 8868 (Rev. 4-2009)

Form **8868** (Rev. April 2009)

Department of the Treasury Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

File a separate application for each return.

OMB No. 1545-1709

• If y	you are filing for an Automatic 3-Month Extension, complete only Part I and check this box	<b>&gt;</b> X		
• If y	ou are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this	form).		
Do n	ot complete Part II unless you have already been granted an automatic 3-month extension on a previously fi	ed Form 8868.		
Par	Automatic 3-Month Extension of Time. Only submit original (no copies needed).			
A cor	poration required to file Form 990-T and requesting an automatic 6-month extension - check this box and com	plete		
Part I	lonly	<b>&gt;</b> 🗀		
	her corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an income tax retums	extension of time		
noted (not a you n	tronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronical automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or connust submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic file and click on e-file for Charities & Nonprofits.	cally if (1) you want the additional nsolidated Form 990-T. Instead,		
Type print	· . •	Employer identification number		
print	WORKERS LOCAL #2327	01-0288542		
File by the due date for filing your 21 GABRIEL DRIVE				
return nstruc	See			
Chec	k type of return to be filed (file a separate application for each return):			
X 		227 669		
Te • If t • If t	PETER MCLAUGHLIN  the books are in the care of   21 GABRIEL DRIVE, AUGUSTA, MAINE — AUGU  the organization does not have an office or place of business in the United States, check this box  this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this	s is for the whole group, check this		
box l	▶ . 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 corporation required to file Form 990-T) extension of time unt AUGUST 15, 2010 , to file the exempt organization return for the organization named a is for the organization's return for:  X calendar year 2009 or			
	tax year beginning, and ending	·		
2	If this tax year is for less than 12 months, check reason:	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 \$		
ь	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 \$		
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 \$ N/A		
Caut	ion. 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.		