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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2009

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning** 1 January, 2009, and ending 31 December, 20 09

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> United Steelworkers Local 560		<b>D Employer identification number</b> 45 0311279
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 20th North Main P.O. Box 157	City or town, state or country, and ZIP + 4 Gwinner, N.D. 58040-0157	<b>E Telephone number</b> 701-678-2041

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

**G Accounting Method.**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ USW560@drtel.net

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

**J Tax-exempt status** (check only one) –  501(c) ( 5 ) ◀ (insert no.)  4947(a)(1) or  527

**K Check** ▶  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts.** If \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 95,476

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21																			
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .														0																															
	2	Program service revenue including government fees and contracts . . . . .														0																															
	3	Membership dues and assessments . . . . .														89,922																															
	4	Investment income . . . . .														4,490																															
	5a	Gross amount from sale of assets other than inventory . . . . .														0																															
	b	Less: cost or other basis and sales expenses . . . . .														0																															
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .														0																															
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ <input type="checkbox"/>																																													
	a	Gross revenue (not including \$ 0 of contributions reported on line 1) . . . . .														0																															
	b	Less: direct expenses other than fundraising expenses . . . . .														0																															
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .														0																																
7a	Gross sales of inventory, less returns and allowances . . . . .														0																																
b	Less: cost of goods sold . . . . .														0																																
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .														0																																
8	Other revenue (describe ▶ sale of t-shirts at cost, reimbursed expenses)														1,064																																
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8														95,476																																
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .														4,153																															
	11	Benefits paid to or for members . . . . .														0																															
	12	Salaries, other compensation, and employee benefits . . . . .														41,890																															
	13	Professional fees and other payments to independent contractors . . . . .														9,688																															
	14	Occupancy, rent, utilities, and maintenance . . . . .														14,689																															
	15	Printing, publications, postage, and shipping . . . . .														1,506																															
	16	Other expenses (describe ▶ supplies for resale, per capita, office supplies.)														25,051																															
17	<b>Total expenses.</b> Add lines 10 through 16														96,977																																
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)														-1,501																															
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)														307,599																															
	20	Other changes in net assets or fund balances (attach explanation)														-167																															
21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20														305,931																																

### Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments . . . . .	307,599	305,931
23	Land and buildings . . . . .	0	0
24	Other assets (describe ▶)	0	0
25	<b>Total assets</b> . . . . .	307,599	305,931
26	<b>Total liabilities</b> (describe ▶)	0	0
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	307,599	305,931

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No 106421

Form **990-EZ** (2009)

SCANNED JUN 16 2010

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**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- |  |            | Yes | No                                  |
|--|------------|-----|-------------------------------------|
| <b>46</b> 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 . . . . . | <b>46</b>  |     |                                     |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | <b>47</b>  |     |                                     |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | <b>48</b>  |     |                                     |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .   | <b>49a</b> |     |                                     |
| <b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .  | <b>49b</b> |     | <input checked="" type="checkbox"/> |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

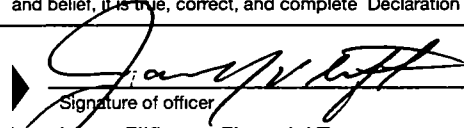
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 . . . ▶ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer:  Date: 5-6-10

James Fliflet Financial Treasurer  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no: \_\_\_\_\_

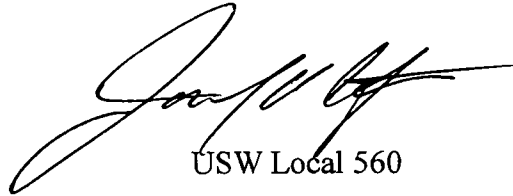
May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

U.S.W. Local 560  
20<sup>th</sup> North Main PO Box 157  
Gwinner, N.D. 58040  
Fed ID# 45-0311279

Explanation of line 20 of 2009 990

There is a 167.00 difference in liabilities from the beginning of 2009 till the end of 2009.

James Fliflet, Treasurer

A handwritten signature in black ink, appearing to read 'James Fliflet', with a long horizontal flourish extending to the right.

USW Local 560

# FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

**FOR USE BY LABOR ORGANIZATIONS WITH LESS THAN \$250,000 IN TOTAL ANNUAL RECEIPTS**

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT	
For Official Use Only	<p>1. FILE NUMBER 068-298</p> <p>2. PERIOD COVERED                  MON DAY YEAR                  From 01/01/2009                  Through 12/31/2009</p> <p>3. (a) AMENDED – If this is an amended report correcting a previously filed report, check here <input type="checkbox"/>                  (b) TERMINAL – If your organization ceased to exist and this is its terminal report, see section XII of the instructions and check here <input type="checkbox"/>                  (c) SUBSIDIARY – If this is a report for a subsidiary organization of your union as defined in section X of the instructions, check here <input type="checkbox"/></p>

4 AFFILIATION OR ORGANIZATION NAME STEELWORKERS AFL-CIO	
5 DESIGNATION (Local, Lodge, etc.) LOCAL UNION	6 DESIGNATION NUMBER 560
7 UNIT NAME (if any)	
8. MAILING ADDRESS (Type or print in capital letters)	
First Name FLIFLET	Last Name JAMES
P.O. Box – Building and Room Number (if any) PO BOX 157	
Number and Street 20TH NORTH MAIN	
City GWINNER	
State ND	ZIP Code + 4 58040-0157
9. Are your organization's records kept at its mailing address? (If "No," provide address in Item 56.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

56 ADDITIONAL INFORMATION

Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersigned's knowledge and belief, true, correct, and complete. (See Section VIII on penalties of the instructions.)

57. SIGNED: <u>Tom Klub</u>	PRESIDENT	58. SIGNED: <u>[Signature]</u>	TREASURER
<u>3-25-10</u>	(If other title, see instructions.)	<u>3-25-10</u>	(If other title, see instructions.)
<u>701-683-5050</u>	Telephone Number	<u>701-678-2041</u>	Telephone Number

**COMPLETE ITEMS 10 THROUGH 23**

FILE NUMBER: 068-298

10. During the reporting period did the labor organization have a 'subsidiary organization' as defined in section X of the instructions?  
 Yes  No
11. During the reporting period did the labor organization create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for members or their beneficiaries?  
 Yes  No
12. During the reporting period did the labor organization have a political action committee (PAC) fund?  
 Yes  No
13. During the reporting period did the labor organization acquire or dispose of any assets in any manner other than by purchase or sale?  
 Yes  No
14. During the reporting period did the labor organization have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative?  
 Yes  No
15. During the reporting period did the labor organization discover any loss or shortage of funds or other assets? (Answer "Yes" even if there has been repayment or recovery.)  
 Yes  No
16. During the reporting period did the labor organization have any officer who was paid \$10,000 or more by your organization and also received \$10,000 or more as an officer or employee of another labor organization or of an employee benefit plan?  
 Yes  No
17. During the reporting period did the labor organization pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than \$10,000?  
 Yes  No

18. During the reporting period did the labor organization have loans totaling more than \$250 to any officer, employee, or member, or make any loans to a business enterprise?  
 Yes  No

19. How many members did your organization have at the end of the reporting period?

20. What is the maximum amount recoverable under your organization's fidelity bond, for a loss caused by any officer or employee of your organization?

21. During the reporting period did the labor organization have any changes in its constitution and bylaws, other than the rates of dues and fees, or in practices/procedures listed in the instructions? (If the constitution and bylaws or practices/procedures have changed, see the instructions.)  
 Yes  No

22. What is the date of your organization's next regular election of officers?

23. What are your organization's rates of dues and fees? (Enter a minimum and maximum if more than one rate applies for any line.)

Rates of Dues and Fees					
Dues/Fees	Amount	Unit		Minimum	Maximum
		per	month		
(a) Regular Dues/Fees	42.00	per	month		
(b) Initiation Fees	20.00	per			20.00
(c) Transfer Fees		per			
(d) Work Permits		per			

**If the answer to any of the above questions is "Yes", provide details in Item 56 (Additional Information) as explained in the instructions for each item.**



**24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS**

Enter Amounts in Dollars Only – Do Not Enter Cents

FILE NUMBER:

068-298

(A) Name (List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)	(B) Title (Enter title of officer, such as PRESIDENT or TREASURER.)	(C) Status * (If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in Item 56 on page 1.)	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
1. Last Name ALLISON Title PRESIDENT	First Name JASON	Middle Initial  Status P	\$1,550	\$439	\$1,989
2. Last Name SWANSON Title VICE PRESIDENT	First Name TRAVIS	Middle Initial  Status C	\$3,918	\$897	\$4,815
3. Last Name RICKER Title PRESIDENT	First Name TOM	Middle Initial  Status N	\$3,690	\$236	\$3,926
4. Last Name GRENIER Title FINANCIAL SECRETARY	First Name BILL	Middle Initial  Status C	\$4,151	\$219	\$4,370
5. Last Name FLIFLET Title FINANCIAL TREASURER	First Name JAMES	Middle Initial  Status C	\$5,258	\$202	\$5,460
6. Last Name OLSON Title RECORDING SECRETARY	First Name ROBERTA	Middle Initial  Status C	\$4,291	\$405	\$4,696
7. Last Name DAVIS Title TRUSTEE	First Name ERICKA	Middle Initial  Status C	\$27		\$27
8. Totals from additional pages (if any)			\$330	\$145	\$475
9. Totals of Lines 1 through 8			\$23,215	\$2,543	\$25,758
			10. Less Deductions		
			\$6,331		
			11. Net Disbursements		
			\$19,427		

\* Code for (C) Status past officer – P, continuing officer – C, new officer during the reporting period – N  
 (If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in Item 56 on page 1.)

Enter Amounts in Dollars Only – Do Not Enter Cents

FILE NUMBER 068-298

ASSETS AND LIABILITIES		ASSETS	LIABILITIES	Start of Reporting Period (A)	End of Reporting Period (B)	Item	Start of Reporting Period (C)	End of Reporting Period (D)
25	Cash	\$307,599	32. Accounts Payable	\$305,931	\$1,082		\$777	
26	Loans Receivable	\$0	33. Loans Payable		\$0			
27	U S Treasury Securities	\$0	34. Mortgages Payable		\$0			
28	Investments	\$0	35. Other Liabilities		\$0			
29	Fixed Assets	\$0	36. TOTAL LIABILITIES		\$1,082		\$777	
30	Other Assets	\$0						
31.	TOTAL ASSETS	\$307,599	37. NET ASSETS (Item 31 less Item 36)	\$305,931	\$306,517		\$305,154	

RECEIPTS AND DISBURSEMENTS		CASH RECEIPTS	CASH DISBURSEMENTS	AMOUNT	Item	AMOUNT
38	Dues		45 To Officers (from Item 24)	\$88,922		\$19,427
39	Per Capita Tax		46 To Employees (less deductions)			\$9,387
40	Fees, Fines, Assessments & Work Permits		47 Per Capita Tax			\$9,676
41	Interest & Dividends		48 Office & Administrative Expense	\$4,490		\$37,769
42.	Sale of Investments & Fixed Assets		49 Professional Fees	\$550		\$9,688
43	Other Receipts		50. Benefits	\$514		
44.	TOTAL RECEIPTS		51. Contributions, Gifts & Grants	\$94,476		\$4,153
			52. Purchase of Investments & Fixed Assets			\$6,657
			53. Loans Made			
			54. Other Disbursements			
			55. TOTAL DISBURSEMENTS			\$96,757

If total receipts reported in Item 44 are \$250,000 or more, your organization must file Form LM-2 instead of this form.

**24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS**

Enter Amounts in Dollars Only - Do Not Enter Cents

FILE NUMBER: 068-298

(A) Name (List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)	(B) Title (Enter title of officer, such as PRESIDENT or TREASURER.)		(C) Status *		Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
			Middle Initial	Status			
1. Last Name TIMMERMAN	First Name CORY						
Title TRUSTEE				P	\$27		\$27
2. Last Name HOLMGREN	First Name SUZETTE						
Title TRUSTEE				C	\$117	\$145	\$262
3. Last Name LARSON	First Name RUSSELL						
Title GUIDE				C	\$0	\$0	\$0
4. Last Name HOBSON	First Name BILL						
Title GUARD				P	\$0	\$0	\$0
5. Last Name ERICKSON	First Name DAN						
Title GUARD				P	\$0	\$0	\$0
6. Last Name LEIN	First Name KRIS						
Title GUARD				N	\$186	\$0	\$186
7. Last Name HOLLINGSWORTH	First Name JERRY						
Title GUARD				N	\$0	\$0	\$0
8.							
9. Totals of Lines 1 through 8					\$330	\$145	\$475

\* Code for (C) Status past officer - P, continuing officer - C, new officer during the reporting period - N.  
(If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in Item 56 on page 1.)

**56. ADDITIONAL INFORMATION**

**FILE NUMBER:** 068-298

# ANNUAL/QUARTERLY AUDIT REPORT

Date 1-14-09 1. Local Number 560 2. Location Gwinner

3. PERIOD COVERED	MO	DAY	YR
	From 01 01 09	To 12 31 09	

## STATEMENT A—ASSETS AND LIABILITIES

ASSETS	Start of Reporting Period (A)	End of Reporting Period (B)	LIABILITIES	Start of Reporting Period (C)	End of Reporting Period (D)
4. Cash			11. Accounts Payable		
5. Loans Receivable			12. Loans Payable		
6. U.S. Treasury Securities			13. Mortgages Payable		
7. Investments			14. Other Liabilities		
8. Fixed Assets			15. TOTAL LIABILITIES	1082.04	776.79
9. Other Assets			16. NET ASSETS (Item 10 Less item 15)	306516.62	305154.64
10. TOTAL ASSETS	307598.66	305931.43			

Keep in mind that all figures listed under Statement A—Assets and Liabilities, Start of Reporting Period should be the same as those listed under End of Reporting Period on the local's previous audit report. If they are not, there is an error either on this report or the previous audit report, and it must be found or explained. If an explanation is required, then explain it on Item 45. (Additional information)

## STATEMENT B—RECEIPTS AND DISBURSEMENTS

CASH RECEIPTS	AMOUNT	CASH DISBURSEMENTS	AMOUNT
17. Dues	88921.58	24. To Officers (less deductions)	19812.14
18. Per Capita Tax		25. To Employees (less deductions)	9386.82
19. Fees, Fines, Assessments & Work Permits		26. Per Capita Tax	9676.34
20. Interest & Dividends	4489.73	27. Office & Administrative Expense	37769.46
21. Sale of Investments & Fixed Assets	549.60	28. Professional Fees	9688.05
22. Other Receipts	514.00	29. Benefits	
23. TOTAL RECEIPTS	95474.91	30. Contributions, Gifts & Grants	4152.80
CASH RECONCILIATION		31. Purchase of Investments & Fixed Assets	6656.53
A. Cash on hand undeposited, end of period		32. Loans Made	
B. Certified Bank balances—ALL FUNDS	308154.62	33. Other Disbursements	
C. Total Cash on hand and in bank(s) (A+B)		34. TOTAL DISBURSEMENTS	97142.14
D. Less outstanding checks	2223.19	<b>FORMULA TO BALANCE REPORT</b> Item 10 = Item 23 - Item 24 - Item 25 Beginning Cash + Receipts - Disbursements = Ending Cash If the report does not balance, then the error must be found or explained on Item 45.	
E. Plus deposits in transit			
F. Cash (C-D+E) Must Equal Item 4B	305931.43		

### THE FOLLOWING QUESTIONS MUST BE ANSWERED BY THE PERSON(S) CONDUCTING THE AUDIT.

- |  |   |
|--|---|
| <p>35. Are all receipts to local, recorded and promptly deposited?<br/>                     Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>36. Are all disbursements made by check? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>37. Were any checks made payable to cash? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>38. Was there any evidence of any checks being signed before they were completely filled out? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>39. Were all expenditures properly approved and supported by invoices or vouchers? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>40. Are required Federal &amp; State Payroll Taxes being withheld and reported? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> | <p>41. Does the local file annually IRS Form 990 and U.S. Labor Department Form LM-2, LM-3 or LM-4? (Applies only to U.S. Locals) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>42. During the course of this audit was it determined that per capita tax was paid on all dues collected as required by the PACE Constitution? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>43. Have all assets of the local union been verified or confirmed? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>44. Does this audit report include all funds of the local? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> |
|--|---|

If the answer to questions No. 37 and No. 38 is YES and the answer to any of the remaining questions is NO then you must provide a detailed explanation which includes the action taken to correct the situation on Item 45 below.

45 ADDITIONAL INFORMATION	
Item Number	

I hereby certify that I have audited the books and records of the Financial Secretary and Treasurer of PACE Local \_\_\_\_\_ and except as noted herein, have found them to be in order as reflected by this report.

Evela Davis Trustee NAME TITLE Jan Allen Trustee NAME TITLE \_\_\_\_\_ NAME TITLE