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Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2010

Open to Public  
Inspection

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

A For the 2010 calendar year, or tax year beginning OCT 1, 2010 and ending SEP 30, 2011

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	C Name of organization <b>LABORERS INTERNATIONAL UNION OF NORTH AMERICA LOCAL #165</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) <b>4509 N CATALINA DRIVE</b> Room/suite City or town, state or country, and ZIP + 4 <b>PEORIA, IL 61615</b>	D Employer identification number <b>37-0347591</b>
		E Telephone number <b>309-688-3653</b>
		G Gross receipts \$ <b>1,197,651.</b>
		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
		H(c) Group exemption number ►
	I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 5 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: ► N/A
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation: <b>1913</b>	M State of legal domicile: <b>IL</b>

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>OPERATION OF LOCAL UNION.</b>	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3 <b>11</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 <b>8</b>
Expenses	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 <b>33</b>
	6 Total number of volunteers (estimate if necessary)	6 <b>0</b>
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a <b>0.</b>
	b Net unrelated business taxable income from Form 990-T, line 34	7b <b>0.</b>
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year <b>0.</b> Current Year <b>0.</b>
	9 Program service revenue (Part VIII, line 2g)	<b>1,239,271.</b> <b>1,163,454.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>25,788.</b> <b>10,494.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11,121.</b> <b>22,375.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,276,180.</b> <b>1,196,323.</b>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b> <b>0.</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<b>144,280.</b> <b>196,044.</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>626,611.</b> <b>697,606.</b>
	16a Professional fundraising fees (Part IX, column (A), line 16a)	<b>0.</b> <b>0.</b>
	b Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-14f)	<b>545,312.</b> <b>567,642.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,316,203.</b> <b>1,461,292.</b>
19 Revenue less expenses. Subtract line 18 from line 12	<b>&lt;40,023.&gt;</b> <b>&lt;264,969.&gt;</b>	
20 Total assets (Part X, line 16)	Beginning of Current Year <b>2,073,624.</b>	
21 Total liabilities (Part X, line 26)	End of Year <b>1,803,893.</b>	
22 Net assets or fund balances Subtract line 21 from line 20	<b>6,469.</b> <b>1,803.</b>	
	<b>2,067,155.</b> <b>1,802,090.</b>	

## 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 Here	Signature of officer <i>Matthew Bartolo</i>	Date <i>2-22-12</i>			
	Type or print name and title <i>Matthew Bartolo Fin. Secy-Treas.</i>				
Paid Preparer	Print/Type preparer's name <b>JENNIFER L SMITH</b>	Preparer's signature <i>JENNIFER L SMITH</i>	Date <i>12/29/11</i>	Check if self-employed <input type="checkbox"/>	PTIN
Use Only	Firm's name ► <b>ROMOLO &amp; ASSOCIATES</b>	Firm's EIN ►			
	Firm's address ► <b>2428 N NORTH PEORIA, IL 61604</b>	Phone no. <b>309-682-2001</b>			

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

032001 02-22-11 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission.

OPERATION OF LOCAL UNION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code. \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

OPERATION OF LOCAL UNION.

4b (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ►

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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A*
- 2 Is the organization required to complete Schedule B, Schedule of Contributors?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*
- 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 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*
- 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*
- 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable
  - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*
  - b 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*
  - c 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*
  - d 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*
  - e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*
  - f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*
  - b Was the organization included in consolidated, independent audited financial statements for the tax year?  
*If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
  - b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*
- 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, Parts III and IV*
- 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*
- 20a Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*
  - b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)

	Yes	No
1		X
2		X
3		X
4		
5	X	
6		X
7		X
8		X
9		X
10		X
11a	X	
11b		X
11c		X
11d		X
11e	X	
11f	X	
12a	X	
12b		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20a		X
20b		

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**Part IV Checklist of Required Schedules (continued)**

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> X
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	<input checked="" type="checkbox"/> X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
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 Schedule L, Part I	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	<input checked="" type="checkbox"/> X
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 Schedule L, Part III	27	<input checked="" type="checkbox"/> X
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):	28a	<input checked="" type="checkbox"/> X
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	<input checked="" type="checkbox"/> X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	<input checked="" type="checkbox"/> X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	29	<input checked="" type="checkbox"/> X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	<input checked="" type="checkbox"/> X
31 Did the organization liquidate, terminate, or dissolve and cease operations?	32	
If "Yes," complete Schedule N, Part I	33	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	34	
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	35	
34 Was the organization related to any tax-exempt or taxable entity?	36	
If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	37	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	38	
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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	
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	<input checked="" type="checkbox"/> X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	<input checked="" type="checkbox"/> X

**Note.** All Form 990 filers are required to complete Schedule O

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	11
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a 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	33
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)</i>	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? b If "Yes," enter the name of the foreign country. ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.	4a	X
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6a	X
7 <b>Organizations that may receive deductible contributions under section 170(c).</b> a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7e	
8 <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	7f	
9 <b>Sponsoring organizations maintaining donor advised funds.</b> a Did the organization make any taxable distributions under section 4966? b Did the organization make a distribution to a donor, donor advisor, or related person?	7g	
10 <b>Section 501(c)(7) organizations.</b> Enter a Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	7h	
11 <b>Section 501(c)(12) organizations.</b> Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	8	
12a <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	9a	
12b	9b	
13 <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b> a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O</i> b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand	10a	
13b	10b	
13c	11a	
14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	11b	
14b	12a	
14a	13a	
14b	13b	
14a	13c	
14b	14a	X
14b	14b	

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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

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body at the end of the tax year  11  
 b Enter the number of voting members included in line 1a, above, who are independent  8

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

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?  3

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  4

5 Did the organization become aware during the year of a significant diversion of the organization's assets?  5

6 Does the organization have members or stockholders?  6

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?  7a

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?  7b

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  8a   
 a The governing body?  8b   
 b Each committee with authority to act on behalf of the governing body?

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

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Does the organization have local chapters, branches, or affiliates?  10a   
 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

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?  11a   
 b Describe in Schedule O the process, if any, used by the organization to review this Form 990  12a

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

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ►

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  Another's website  Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►

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

Check if Schedule O contains a response to any question in this Part VII

**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.

- 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, if any. 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.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.



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Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts					
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f		►			
Program Service Revenue		Business Code			
2 a CHECK-OFF DUES	900099	587,400.	587,400.		
b MONTHLY DUES	900099	305,147.	305,147.		
c MARKET PRESERVATION	900099	210,950.	210,950.		
d BUILDING FUND	900099	30,113.	30,113.		
e INITIATION FEES	900099	19,571.	19,571.		
f All other program service revenue	900099	10,273.	10,273.		
g Total. Add lines 2a-2f		► 1,163,454.			
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)		► 11,822.			11,822.
4 Income from investment of tax-exempt bond proceeds		►			
5 Royalties		►			
6 a Gross Rents	(i) Real	(ii) Personal			
b Less. rental expenses	1,000.				
c Rental income or (loss)					
d Net rental income or (loss)	1,000.				
7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis and sales expenses					
c Gain or (loss)	1,328.				
d Net gain or (loss)		<1,328.►			
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b Less direct expenses	b				
c Net income or (loss) from fundraising events		►			
9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less. direct expenses	b				
c Net income or (loss) from gaming activities		►			
10 a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b				
c Net income or (loss) from sales of inventory		►			
Miscellaneous Revenue	Business Code				
11 a REIMBURSED EXPENSES	900099	13,483.	13,483.		
b ORGANIZING GRANT	900099	4,025.	4,025.		
c SALE OF SUPPLIES	900099	3,867.	3,867.		
d All other revenue					
e Total. Add lines 11a-11d		► 21,375.			
12 Total revenue. See instructions.		► 1,196,323.	1,184,829.	0.	11,494.

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Form 990 (2010)

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**Part IX Statement of Functional Expenses**

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

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
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	196,044.			
5 Compensation of current officers, directors, trustees, and key employees	452,123.			
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	126,595.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	52,874.			
9 Other employee benefits	27,300.			
10 Payroll taxes	38,714.			
11 Fees for services (non-employees):				
a Management				
b Legal	1,286.			
c Accounting	10,500.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	30.			
g Other				
12 Advertising and promotion	14,458.			
13 Office expenses	31,409.			
14 Information technology				
15 Royalties				
16 Occupancy	65,794.			
17 Travel	9,744.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,238.			
20 Interest				
21 Payments to affiliates	230,539.			
22 Depreciation, depletion, and amortization	56,361.			
23 Insurance	5,281.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a CHARITABLE CONTRIBUTION	66,852.			
b AUTO EXPENSE	23,464.			
c DUES AND SUBSCRIPTIONS	15,905.			
d PURCHASE OF HATS, T-SHI	12,247.			
e SCHOLARSHIPS	2,000.			
f All other expenses	3,534.			
25 Total functional expenses. Add lines 1 through 24f	1,461,292.			
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

LABORERS INTERNATIONAL UNION OF NORTH  
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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	15,376.	1	26,230.
	2 Savings and temporary cash investments	1,759,103.	2	1,490,749.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	25,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,030,311.		
	b Less accumulated depreciation	10b 771,302.	296,614.	10c 259,009.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	2,531.	12	2,905.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	2,073,624.	16	1,803,893.
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	6,469.	25	1,803.
	26 Total liabilities. Add lines 17 through 25	6,469.	26	1,803.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,067,155.	27	1,802,090.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,067,155.	33	1,802,090.
	34 Total liabilities and net assets/fund balances	2,073,624.	34	1,803,893.

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AMERICA LOCAL #165

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,196,323.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,461,292.
3	Revenue less expenses. Subtract line 2 from line 1	3	<264,969. >
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,067,155.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	<96. >
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,802,090.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other **MODIFIED 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?  
b Were the organization's financial statements audited by an independent accountant?  
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
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 separate basis, consolidated basis, or both:  
 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 Act and OMB Circular A-133?  
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

Form 990 (2010)



LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

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Schedule C (Form 990 or 990-EZ) 2010

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768  
(election under section 501(h)).**

A Check ►  if the filing organization belongs to an affiliated group.

B Check ►  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

**1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)

**b** Total lobbying expenditures to influence a legislative body (direct lobbying)

**c** Total lobbying expenditures (add lines 1a and 1b)

**d** Other exempt purpose expenditures

**e** Total exempt purpose expenditures (add lines 1c and 1d)

**f** Lobbying nontaxable amount Enter the amount from the following table in both columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000

**g** Grassroots nontaxable amount (enter 25% of line 1f)

**h** Subtract line 1g from line 1a. If zero or less, enter -0

**i** Subtract line 1f from line 1c. If zero or less, enter -0

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?  Yes  No

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2010

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Schedule C (Form 990 or 990-EZ) 2010

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**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If "Yes," describe in Part IV			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1 X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2 X	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3 X	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures (see instructions)	5

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1. Also, complete this part for any additional information

**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.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization **LABORERS INTERNATIONAL UNION OF NORTH AMERICA LOCAL #165** Employer identification number **37-0347591**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised 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 advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Schedule D (Form 990) 2010

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items  
(check all that apply):

a  Public exhibition  
b  Scholarly research  
c  Preservation for future generations

d  Loan or exchange programs  
e  Other \_\_\_\_\_

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 funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the 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, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

c Beginning balance  
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?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

	Amount
1c	
1d	
1e	
1f	

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
b					
c					
d					
e					
f					
g					

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

	Yes	No
3a(i)		
3a(ii)		
3b		

by.  
(i) unrelated 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 Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		13,716.		13,716.
b Buildings		875,299.	657,712.	217,587.
c Leasehold improvements				
d Equipment		81,236.	66,878.	14,358.
e Other		60,060.	46,712.	13,348.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 259,009.

Schedule D (Form 990) 2010

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Schedule D (Form 990) 2010

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**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) PAYROLL WITHHOLDINGS PAYABLE	1,803.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

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

FIN 48 (ASC 740) 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

2. FIN 48 (ASC 740)

032053  
12-20-10

Schedule D (Form 990) 2010

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Schedule D (Form 990) 2010

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**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,196,323.
2 Total expenses (Form 990, Part IX, column (A), line 25)	2	1,461,292.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	3	<264,969. >
4 Net unrealized gains (losses) on investments	4	<96. >
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	
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	<265,065. >

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements	1	1,196,197.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a Net unrealized gains on investments	2a	<96. >
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV.)	2d	
e Add lines 2a through 2d	2e	<96. >
3 Subtract line 2e from line 1	3	1,196,293.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	30.
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	30.
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,196,323.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements	1	1,461,262.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	1,461,262.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	30.
b Other (Describe in Part XIV.)	4b	
c Add lines 4a and 4b	4c	30.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,461,292.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

**PART X, LINE 2: THE LOCAL HAS NO TAX POSITIONS FOR WHICH IT IS**

**REASONABLY POSSIBLE THAT THE TOTAL AMOUNTS OF UNRECOGNIZED TAX BENEFITS**

**WILL SIGNIFICANTLY INCREASE OR DECREASE WITHIN 12 MONTHS OF THE REPORTING**

**DATE.**

## Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Employer identification number  
37-0347591

FORM 990, PART VI, SECTION A, LINE 6: MEMBERS PAY MONTHLY DUES TO  
PARTICIPATE IN THE LOCAL UNION.

FORM 990, PART VI, SECTION A, LINE 7A: MEMBERS ELECT THE MEMBERS OF THE  
GOVERNING BODY OR THEIR DELEGATES. THIS ELECTION PROCESS FOLLOWS THE  
CONSTITUTION.

FORM 990, PART VI, SECTION A, LINE 7B: ALL DECISIONS OF THE GOVERNING BODY  
ARE SUBJECT TO APPROVAL BY THE MEMBERSHIP.

FORM 990, PART VI, SECTION B, LINE 11: THE SECRETARY/TREASURER AND  
OFFICERS REVIEW THE 990.

COMPENSATION IS SET BY THE  
EXECUTIVE BOARD AND APPROVED BY THE MEMBERSHIP PRIOR TO ELECTION OF  
OFFICERS.

FORM 990, PART VI, SECTION C, LINE 19: UPON REQUEST

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS:

-96.

FORM 990, PART XI, LINE 1

THE ORGANIZATION USES THE MODIFIED CASH BASIS OF ACCOUNTING.

## Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

► Attach to Form 990.

► See separate instructions.

- Complete if the organization answered  
► Attach to Form 990.

► Attach. 13 (JUL 30). ► 33.  
LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

1

**Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(3) controlled entity?
Yes	No					
LABORERS LOCAL 165 PAC - 37-1272823 4509 N CATALINA DRIVE PEORIA, IL 61615	POLITICAL FUND	ILLINOIS	527	LABORERS LOCAL 165	X	

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

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if 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 IV 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.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a <input checked="" type="checkbox"/>	1b <input checked="" type="checkbox"/>	1c <input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to other organization(s)	1d <input checked="" type="checkbox"/>	1e <input checked="" type="checkbox"/>	1f <input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from other organization(s)	1g <input checked="" type="checkbox"/>	1h <input checked="" type="checkbox"/>	1i <input checked="" type="checkbox"/>
d Loans or loan guarantees to or for other organization(s)	1j <input checked="" type="checkbox"/>	1k <input checked="" type="checkbox"/>	1l <input checked="" type="checkbox"/>
e Loans or loan guarantees by other organization(s)	1m <input checked="" type="checkbox"/>	1n <input checked="" type="checkbox"/>	1o <input checked="" type="checkbox"/>
f Sale of assets to other organization(s)	1p <input checked="" type="checkbox"/>	1q <input checked="" type="checkbox"/>	1r <input checked="" type="checkbox"/>
g Purchase of assets from other organization(s)			
h Exchange of assets			
i Lease of facilities, equipment, or other assets to other organization(s)			
j Lease of facilities, equipment, or other assets from other organization(s)			
k Performance of services or membership or fundraising solicitations for other organization(s)			
l Performance of services or membership or fundraising solicitations by other organization(s)			
m Sharing of facilities, equipment, mailing lists, or other assets			
n Sharing of paid employees			
o Reimbursement paid to other organization for expenses			
p Reimbursement paid by other organization for expenses			
q Other transfer of cash or property to other organization(s)			
r Other transfer of cash or property from other organization(s)			
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			
(a) Name of other organization		(b) Transaction type (a-f)	(c) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**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) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?	(e) Share of end-of- year assets	(f) Dispropor- tionate allocations?	(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
							Yes	No

## **Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Depreciation and Amortization 990  
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment  
Sequence No 67Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165

Business or activity to which this form relates

FORM 990 PAGE 10

37-0347591

## Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property )

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	36,341.

## Part III MACRS Depreciation (Do not include listed property ) (See instructions)

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	►	<input type="checkbox"/>

## Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs.	MM	S/L	
i Nonresidential real property	/		27.5 yrs	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

## Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

## Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	20,020.
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	56,361.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

018251  
12-21-10 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2010)

**LABORERS INTERNATIONAL UNION OF NORTH  
AMERICA LOCAL #165**

Form 4562 (2010)

37-0347591 Page 2

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles )**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected Section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

**26** Property used more than 50% in a qualified business use:

	%							
	%							

**STATEMENT 1**

20,020.

**27** Property used 50% or less in a qualified business use

	%				S/L -			
	%				S/L -			
	%				S/L -			

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28 20,020.

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
		Yes	No										
31													
32													
33													
34	Was the vehicle available for personal use during off-duty hours?												
35	Was the vehicle used primarily by a more than 5% owner or related person?												
36	Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No										
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners												
39	Do you treat all use of vehicles by employees as personal use?												
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?												
41	Do you meet the requirements concerning qualified automobile demonstration use?												

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI** Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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**42** Amortization of costs that begins during your 2010 tax year

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**43** Amortization of costs that began before your 2010 tax year

43

**44** Total. Add amounts in column (f). See the instructions for where to report

44

## FORM 4562, PART V LISTED PROPERTY INFORMATION-MORE THAN 50% STATEMENT 1

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
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(J) AUTO NO	(K) TOTAL MILES	(L) BUSINESS MILES	(M) COMMUTING MILES	(N) PERSONAL MILES	(O) WAS VEH. AVAIL.?	(P) > 5% OWNER?	(Q) ANOTHER VEH. AVAILABLE?
					Y N	Y N	Y N

2009 CHEVY SILVERADO 1454	06/01/09	100.00	20,649.	20,649.	3.00	SL	-HY	6,883.
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2009 CHEVY SILVERADO 4549	06/01/09	100.00	19,269.	19,269.	3.00	SL	-HY	6,423.
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2009 CHEVY SILVERADO 8277	06/01/09	100.00	20,142.	20,142.	3.00	SL	-HY	6,714.
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TOTAL TO FORM 4562, PART V, LINE 26	20,020.
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