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**Return of Organization Exempt From Income Tax**

**2012**

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)

Open to Public Inspection

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

**A** For the **2012** calendar year, or tax year beginning and ending

|   |  |  |   |
|---|--|--|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>IRON WORKERS UNION LOCAL #22 APPRENTICE FUND</b>                             |  | <b>D</b> Employer identification number<br><b>35-1177556</b>  |
|   | Doing Business As <b>IRON WORKERS LOCAL #22 J.A.T.C</b>  |  | <b>E</b> Telephone number<br><b>317-635-4766</b>  |
|   | Number and street (or P.O. box if mail is not delivered to street address)<br><b>5600 DIVIDEND ROAD, SUITE B</b> | Room/suite   | <b>G</b> Gross receipts \$ <b>1,339,807.</b>  |
|   | City, town, or post office, state, and ZIP code<br><b>INDIANAPOLIS, IN 46241</b>                                 |  | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions)<br><b>H(c)</b> Group exemption number ▶ |
| <b>F</b> Name and address of principal officer: <b>PASCAL KATEME SAME AS C ABOVE</b>  |  | <b>I</b> Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>5</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |   |
| <b>J</b> Website: ▶ <b>WWW.IW22JAC.ORG</b>  |  | <b>L</b> Year of formation: <b>1969</b> <b>M</b> State of legal domicile: <b>IN</b>  |   |
| <b>K</b> Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶   |  |  |   |

| Part I Summary  |  | Prior Year  | Current Year                            |
|---|--|---|---|
| <b>Activities &amp; Governance</b>                                      | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO CAREFULLY SELECT AND TRAIN INDIVIDUALS TO BECOME QUALIFIED WORKERS IN ALL FACETS OF OUR TRADE</b> |   |   |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |   |   |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>  | <b>6</b>                                |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>  | <b>3</b>                                |
|   | <b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)  | <b>5</b>  | <b>21</b>                               |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>  | <b>0</b>                                |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>   | <b>0.</b>                               |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 | <b>7b</b>  | <b>0.</b>   |   |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | <b>494,777.</b>                                       | <b>318,333.</b>                         |
|   | <b>9</b> Program service revenue (Part VIII, line 2g) <b>OGDEN, UT</b>   | <b>337,560.</b>                                       | <b>363,280.</b>                         |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | <b>19,207.</b>  | <b>75,909.</b>                          |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | <b>6,647.</b>   | <b>725.</b>                             |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | <b>858,191.</b>                                       | <b>758,247.</b>                         |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | <b>0.</b>   | <b>0.</b>                               |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  | <b>0.</b>   | <b>0.</b>                               |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | <b>260,807.</b>                                       | <b>276,656.</b>                         |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | <b>0.</b>   | <b>0.</b>                               |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>   |   |   |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | <b>450,991.</b>                                       | <b>415,737.</b>                         |
|   | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | <b>711,798.</b>                                       | <b>692,393.</b>                         |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12           | <b>146,393.</b>  | <b>65,854.</b>  |   |
| <b>Net Assets or Fund Balances</b>                                      | <b>20</b> Total assets (Part X, line 16)   | <b>Beginning of Current Year</b><br><b>2,123,727.</b> | <b>End of Year</b><br><b>1,871,657.</b> |
|   | <b>21</b> Total liabilities (Part X, line 26)  | <b>353,903.</b>                                       | <b>4,281.</b>                           |
|   | <b>22</b> Net assets or fund balances Subtract line 21 from line 20  | <b>1,769,824.</b>                                     | <b>1,867,376.</b>                       |

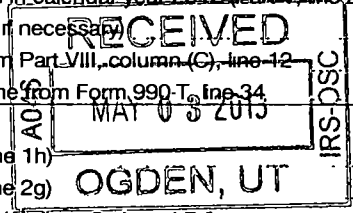
**Part II Signature Block**

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.

|                               |   |  |
|-------------------------------|---|--|
| <b>Sign Here</b>              | Signature of officer<br><i>Pascal Kateme</i>                                      | Date<br><b>4/29/13</b>   |
|                               | <b>PASCAL KATEME, COORDINATOR</b>   | Type or print name and title   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>SHAWN ANTELL, CPA</b>                            | Preparer's signature<br><i>Shawn Antell CPA</i>                          |
|                               | Date<br><b>04/23/13</b>   | Check if self-employed <input type="checkbox"/> PTIN<br><b>P00365876</b> |
|                               | Firm's name ▶ <b>SHERCK HUSSEY JOHNSON &amp; MCNAUGHTON LLC</b>                   | Firm's EIN ▶ <b>35-1140303</b>   |
|                               | Firm's address ▶ <b>1402 N CAPITOL AVE, SUITE 150 INDIANAPOLIS, IN 46202-2316</b> | Phone no. <b>317-236-0888</b>  |

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SCANNED BY MAY 14 2013



*9-13*

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

THE PURPOSE OF APPRENTICE TRAINING IS TO ENCOURAGE CAREFUL SELECTION OF PERSONS COMING INTO THE TRADE AND TO TRAIN APPRENTICES WHO ARE NOW IN THE TRADE, TO ASSIST IN PROVIDING TRAINING THAT WILL EQUIP THEM FOR PROFITABLE EMPLOYMENT AND GOOD CITIZENSHIP, AND TO FURTHER THE

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 X

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 X

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ ) IRON WORKERS APPRENTICESHIP TRAINING

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

**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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**Part IV Checklist of Required Schedules**

|  | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>  |     | X  |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?   | X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  |     | X  |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   |     |    |
| 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? <i>If "Yes," complete Schedule C, Part III</i>   |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   |     | X  |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>            |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   |     | X  |
| 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? <i>If "Yes," complete Schedule D, Part VI</i>   | X   |    |
| 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? <i>If "Yes," complete Schedule D, Part VII</i>   |     | X  |
| 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? <i>If "Yes," complete Schedule D, Part VIII</i>   |     | X  |
| 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? <i>If "Yes," complete Schedule D, Part IX</i>  |     | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   |     | 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)? <i>If "Yes," complete Schedule D, Part X</i>  | X   |    |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  | X   |    |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>   |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?  |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> |     | X  |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>  |     | X  |
| 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? <i>If "Yes," complete Schedule F, Parts III and IV</i>  |     | X  |
| 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? <i>If "Yes," complete Schedule G, Part I</i>   |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>   | X   |    |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   |     | X  |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>   |     | X  |
| b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>  |     |    |

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

|   | Yes | No |
|---|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>   |     | 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? <i>If "Yes," complete Schedule I, Parts I and III</i>   |     | 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? <i>If "Yes," complete Schedule J</i>  |     | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25</i>                            |     | X  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     |    |
| 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?  |     |    |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   |     |    |
| 25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>   |     |    |
| 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? <i>If "Yes," complete Schedule L, Part I</i>  |     |    |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>   |     | X  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |     | 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)   |     |    |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>  |     | X  |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>   |     | 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? <i>If "Yes," complete Schedule L, Part IV</i>   | X   |    |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>  |     | X  |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>  |     | X  |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>  |     | X  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>  |     | X  |
| 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? <i>If "Yes," complete Schedule R, Part I</i>  |     | X  |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>  | X   |    |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?   |     | X  |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>  |     |    |
| 36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>   |     |    |
| 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? <i>If "Yes," complete Schedule R, Part VI</i>   |     | X  |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?   | X   |    |

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

**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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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       |
|------------|--|----------|----------|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable   |          |          |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  |          |          |
| <b>c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | <b>X</b> |          |
| <b>2a</b>  | 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  |          |          |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)   | <b>X</b> |          |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  |          | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O   |          |          |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                   |          | <b>X</b> |
| <b>b</b>   | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  |          |          |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |          | <b>X</b> |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |          | <b>X</b> |
| <b>c</b>   | If "Yes," to line 5a or 5b, did the organization file Form 8886-T?   |          |          |
| <b>6a</b>  | 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 as charitable contributions?  |          | <b>X</b> |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |          |          |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |          |          |
| <b>a</b>   | 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>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |          |          |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |          |          |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  |          |          |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |          |          |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |          |          |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   |          |          |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   |          |          |
| <b>8</b>   | <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? |          |          |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |          |          |
| <b>a</b>   | Did the organization make any taxable distributions under section 4966?  |          |          |
| <b>b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person?   |          |          |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |          |          |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   |          |          |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |          |          |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |          |          |
| <b>a</b>   | Gross income from members or shareholders  |          |          |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)   |          |          |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  |          |          |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  |          |          |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |          |          |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O  |          |          |
| <b>b</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  |          |          |
| <b>c</b>   | Enter the amount of reserves on hand   |          |          |
| <b>14a</b> | Did the organization receive any payments for indoor tanning services during the tax year?   |          | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O  |          |          |

Form 990 (2012)

**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**

|    |  | Yes | No |
|----|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. |     |    |
| 1a | 6  |     |    |
| b  | Enter the number of voting members included in line 1a, above, who are independent.  |     |    |
| 1b | 3  |     |    |
| 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?  |     | X  |
| 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?   |     | X  |
| 4  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?   |     | X  |
| 5  | Did the organization become aware during the year of a significant diversion of the organization's assets?   |     | X  |
| 6  | Did the organization have members or stockholders?   |     | X  |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   |     | X  |
| b  | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  |     | X  |
| 7b |  |     | X  |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |     |    |
| a  | The governing body?  | X   |    |
| 8a |  | X   |    |
| b  | Each committee with authority to act on behalf of the governing body?  |     | X  |
| 8b |  |     | X  |
| 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.  |     | X  |
| 9  |  |     | X  |

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

|     |  | Yes | No |
|-----|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates?   |     | X  |
| 10a |  |     | X  |
| b   | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   |     |    |
| 10b |  |     |    |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | X   |    |
| 11a |  | X   |    |
| b   | Describe in Schedule O the process, if any, used by the organization to review this Form 990.  |     |    |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13.   | X   |    |
| 12a |  | X   |    |
| b   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | X   |    |
| 12b |  | X   |    |
| c   | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.  |     | X  |
| 12c |  |     | X  |
| 13  | Did the organization have a written whistleblower policy?  | X   |    |
| 13  |  | X   |    |
| 14  | Did the organization have a written document retention and destruction policy?   |     | X  |
| 14  |  |     | X  |
| 15  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |     |    |
| a   | The organization's CEO, Executive Director, or top management official   | X   |    |
| 15a |  | X   |    |
| b   | Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).   | X   |    |
| 15b |  | X   |    |
| 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?  |     | X  |
| 16a |  |     | X  |
| b   | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |
| 16b |  |     |    |

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **IN**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **PASCAL KATEME - 317-635-4766**  
**5600 DIVIDEND ROAD, STE B, INDIANAPOLIS, IN 46241**





**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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**Part VIII Statement of Revenue**

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

|   |   | (A)<br>Total revenue                             | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512,<br>513, or 514 |  |
|---|---|--|---|---|---|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | 1 a Federated campaigns   | 1a   |   |   |   |  |
|   | b Membership dues   | 1b   |   |   |   |  |
|   | c Fundraising events  | 1c   | 1,784.  |   |   |  |
|   | d Related organizations   | 1d   |   |   |   |  |
|   | e Government grants (contributions)   | 1e   | 273,861.  |   |   |  |
|   | f All other contributions, gifts, grants, and<br>similar amounts not included above   | 1f   | 42,688.   |   |   |  |
|   | g Noncash contributions included in lines 1a-1f \$  |  |   |   |   |  |
|   | h <b>Total.</b> Add lines 1a-1f   |  | 318,333.  |   |   |  |
|   | <b>Program Service<br/>Revenue</b>  | 2 a <b>UNION MEMBER CONTRIBUT</b>                | Business Code<br>900099                         | 359,543.                                | 359,543.  |  |
| b <b>SALE OF BOOKS</b>  |   | 611600   | 2,972.  | 2,972.                                  |   |  |
| c <b>ADMITTANCE TESTING FEE</b>                                   |   | 611600   | 765.  | 765.                                    |   |  |
| d   |   |  |   |   |   |  |
| e   |   |  |   |   |   |  |
| f All other program service revenue                               |   |  |   |   |   |  |
| g <b>Total.</b> Add lines 2a-2f                                   |   |  | 363,280.  |   |   |  |
| <b>Other Revenue</b>  | 3 Investment income (including dividends, interest, and<br>other similar amounts)   |  | 11,428.   |   | 11,428.   |  |
|   | 4 Income from investment of tax-exempt bond proceeds  |  |   |   |   |  |
|   | 5 Royalties   |  |   |   |   |  |
|   | 6 a Gross rents   | (i) Real   |   |   |   |  |
|   |   | (ii) Personal                                    |   |   |   |  |
|   |   | b Less: rental expenses                          |   |   |   |  |
|   | c Rental income or (loss)   |  |   |   |   |  |
|   | d Net rental income or (loss)   |  |   |   |   |  |
|   | 7 a Gross amount from sales of<br>assets other than inventory   | (i) Securities                                   | 606,304.  |   |   |  |
|   |   | (ii) Other                                       |   |   |   |  |
|   |   | b Less cost or other basis<br>and sales expenses | 541,823.  |   |   |  |
|   |   | c Gain or (loss)                                 | 64,481.   |   |   |  |
|   | d Net gain or (loss)  |  | 64,481.   |   | 64,481.   |  |
|   | 8 a Gross income from fundraising events (not<br>including \$ 1,784. of<br>contributions reported on line 1c) See<br>Part IV, line 18 | a  | 39,737.   |   |   |  |
|   |   | b Less direct expenses                           | 39,737.   |   |   |  |
| c Net income or (loss) from fundraising events                    |   |  | 0.  |   |   |  |
| 9 a Gross income from gaming activities. See<br>Part IV, line 19  | a   |  |   |   |   |  |
|   | b Less direct expenses  |  |   |   |   |  |
|   | c Net income or (loss) from gaming activities   |  |   |   |   |  |
| 10 a Gross sales of inventory, less returns<br>and allowances     | a   |  |   |   |   |  |
|   | b Less cost of goods sold   |  |   |   |   |  |
|   | c Net income or (loss) from sales of inventory  |  |   |   |   |  |
| <b>Miscellaneous Revenue</b>                                      |   | <b>Business Code</b>                             |   |   |   |  |
| 11 a <b>MISCELLANEOUS INCOME</b>                                  | 611600  | 725.   | 725.  |   |   |  |
| b   |   |  |   |   |   |  |
| c   |   |  |   |   |   |  |
| d All other revenue   |   |  |   |   |   |  |
| e <b>Total.</b> Add lines 11a-11d                                 |   | 725.   |   |   |   |  |
| 12 <b>Total revenue.</b> See instructions.                        |   | 758,247.   | 364,005.  | 0.                                      | 75,909.   |  |

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Form 990 (2012)

**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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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)

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 123,178.              |                                 |  |                             |
| 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  | 126,422.              |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits   | 7,266.                |                                 |  |                             |
| 10 Payroll taxes  | 19,790.               |                                 |  |                             |
| 11 Fees for services (non-employees).   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   | 1,452.                |                                 |  |                             |
| c Accounting  | 15,995.               |                                 |  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)   | 4,620.                |                                 |  |                             |
| 12 Advertising and promotion  |                       |                                 |  |                             |
| 13 Office expenses  | 20,751.               |                                 |  |                             |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  |                       |                                 |  |                             |
| 17 Travel   | 7,656.                |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   | 5,260.                |                                 |  |                             |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 46,706.               |                                 |  |                             |
| 23 Insurance  | 13,876.               |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <b>STUDENT FEES</b>   | 170,915.              |                                 |  |                             |
| b <b>SCHOOL SUPPLIES</b>  | 38,584.               |                                 |  |                             |
| c <b>REPAIRS &amp; MAINTENANCE</b>  | 31,904.               |                                 |  |                             |
| d <b>RENT</b>   | 23,000.               |                                 |  |                             |
| e All other expenses  | 35,018.               |                                 |  |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e  | 692,393.              |                                 |  |                             |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                              |                       |                                 |  |                             |

Check here  if following SOP 98-2 (ASC 958-720)

**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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**Part X Balance Sheet**

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

|   |   | (A)<br>Beginning of year |            | (B)<br>End of year |            |
|---|---|--------------------------|------------|--------------------|------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing  |                          | <b>1</b>   |                    |            |
|   | <b>2</b> Savings and temporary cash investments   | 261,010.                 | <b>2</b>   | 72,213.            |            |
|   | <b>3</b> Pledges and grants receivable, net   |                          | <b>3</b>   |                    |            |
|   | <b>4</b> Accounts receivable, net   |                          | <b>4</b>   |                    |            |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L   |                          |            | <b>5</b>           |            |
|   | <b>6</b> Loans and other 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 instr) Complete Part II of Sch L |                          |            | <b>6</b>           |            |
|   | <b>7</b> Notes and loans receivable, net  |                          |            | <b>7</b>           |            |
|   | <b>8</b> Inventories for sale or use  |                          |            | <b>8</b>           |            |
|   | <b>9</b> Prepaid expenses and deferred charges  |                          |            | <b>9</b>           |            |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D  | 10a 1,683,663.           |            |                    |            |
|   | <b>b</b> Less: accumulated depreciation   | 10b 265,137.             | 1,021,498. | 10c                | 1,418,526. |
|   | <b>11</b> Investments - publicly traded securities  | 841,219.                 | <b>11</b>  | 380,918.           |            |
|   | <b>12</b> Investments - other securities See Part IV, line 11   |                          | <b>12</b>  |                    |            |
|   | <b>13</b> Investments - program-related See Part IV, line 11  |                          | <b>13</b>  |                    |            |
|   | <b>14</b> Intangible assets   |                          | <b>14</b>  |                    |            |
|   | <b>15</b> Other assets. See Part IV, line 11  |                          | <b>15</b>  |                    |            |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) |   | 2,123,727.               | <b>16</b>  | 1,871,657.         |            |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses   | 3,903.                   | <b>17</b>  | 4,281.             |            |
|   | <b>18</b> Grants payable  |                          | <b>18</b>  |                    |            |
|   | <b>19</b> Deferred revenue  |                          | <b>19</b>  |                    |            |
|   | <b>20</b> Tax-exempt bond liabilities   |                          | <b>20</b>  |                    |            |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D  |                          | <b>21</b>  |                    |            |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L   |                          | <b>22</b>  |                    |            |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties  | 350,000.                 | <b>23</b>  | 0.                 |            |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties  |                          | <b>24</b>  |                    |            |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D   |                          | <b>25</b>  |                    |            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25  |                          | 353,903.   | <b>26</b>          | 4,281.     |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                          |            |                    |            |
|   | <b>27</b> Unrestricted net assets   | 1,769,824.               | <b>27</b>  | 1,867,376.         |            |
|   | <b>28</b> Temporarily restricted net assets   |                          | <b>28</b>  |                    |            |
|   | <b>29</b> Permanently restricted net assets   |                          | <b>29</b>  |                    |            |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>  |                          |            |                    |            |
|   | <b>30</b> Capital stock or trust principal, or current funds  |                          | <b>30</b>  |                    |            |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund  |                          | <b>31</b>  |                    |            |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds  |                          | <b>32</b>  |                    |            |
| <b>33 Total net assets or fund balances</b>                         |   | 1,769,824.               | <b>33</b>  | 1,867,376.         |            |
| <b>34 Total liabilities and net assets/fund balances</b>            |   | 2,123,727.               | <b>34</b>  | 1,871,657.         |            |

Form 990 (2012)

**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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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  | 758,247.   |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 692,393.   |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 65,854.    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 1,769,824. |
| 5  | Net unrealized gains (losses) on investments   | 5  | 31,698.    |
| 6  | Donated services and use of facilities   | 6  |            |
| 7  | Investment expenses  | 7  |            |
| 8  | Prior period adjustments   | 8  |            |
| 9  | Other changes in net assets or fund balances (explain in Schedule O)   | 9  | 0.         |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,867,376. |

**Part XII Financial Statements and Reporting**

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

|    |  | Yes | No |
|----|--|-----|----|
| 1  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <b>MODIFIED CASH</b><br>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?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| 2b | Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis               | X   |    |
| 2c | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.  | X   |    |
| 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?   |     | X  |
| 3b | 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   |     |    |

Form 990 (2012)

**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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2012**

Open to Public Inspection

Name of the organization **IRON WORKERS UNION LOCAL #22 APPRENTICE FUND**

Employer identification number  
**35-1177556**

**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?  |                         | <input type="checkbox"/> Yes <input type="checkbox"/> 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? |                         | <input type="checkbox"/> Yes <input type="checkbox"/> 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 |
|--|---------------------------------|
| a Total number of conservation easements   | 2a                              |
| b Total acreage restricted by conservation easements   | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a)   | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d                              |
- 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 XIII, 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 XIII, 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 ▶ \$ \_\_\_\_\_



**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)   |                |   |
| <b>Total.</b> (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)  |                |   |
| <b>Total.</b> (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)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

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

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| (10)  |                |
| (11)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

|   |   |    |         |          |
|---|---|----|---------|----------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1       | 829,682. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12              |    |         |          |
| a | Net unrealized gains on investments   | 2a | 31,698. |          |
| b | Donated services and use of facilities  | 2b |         |          |
| c | Recoveries of prior year grants   | 2c |         |          |
| d | Other (Describe in Part XIII)   | 2d | 39,737. |          |
| e | Add lines 2a through 2d   | 2e |         | 71,435.  |
| 3 | Subtract line 2e from line 1  | 3  |         | 758,247. |
| 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 |         |          |
| b | Other (Describe in Part XIII)   | 4b |         |          |
| c | Add lines 4a and 4b   | 4c |         | 0.       |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  |         | 758,247. |

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

|   |  |    |         |          |
|---|--|----|---------|----------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1       | 732,130. |
| 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 XIII)  | 2d | 39,737. |          |
| e | Add lines 2a through 2d  | 2e |         | 39,737.  |
| 3 | Subtract line 2e from line 1   | 3  |         | 692,393. |
| 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 |         |          |
| b | Other (Describe in Part XIII)  | 4b |         |          |
| c | Add lines 4a and 4b  | 4c |         | 0.       |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  |         | 692,393. |

**Part XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2: THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) HAS**

**ISSUED AN INTERPRETATION ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES.**

**THIS INTERPRETATION ADDRESSES THE ACCOUNTING FOR UNCERTAINTIES IN INCOME**

**TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS AND PRESCRIBES A**

**THRESHOLD OF MORE-LIKELY-THAN-NOT FOR RECOGNITION AND DE-RECOGNITION OF**

**TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE**

**DETERMINATION OF TAX EXEMPT STATUS IS CONSIDERED TO BE A TAX POSITION**

**TAKEN WITH RESPECT TO THE PROVISIONS OF THE INTERPRETATION.**

Part XIII Supplemental Information (continued)

THE FUND'S POLICY IS TO EVALUATE THE LIKELIHOOD THAT ITS UNCERTAIN TAX POSITIONS WILL PREVAIL UPON EXAMINATION BASED ON THE EXTENT TO WHICH THOSE POSITIONS HAVE SUBSTANTIAL SUPPORT WITHIN THE INTERNAL REVENUE CODE AND REGULATIONS, REVENUE RULINGS, COURT DECISIONS AND OTHER EVIDENCE. IT IS THE OPINION OF MANAGEMENT THAT THE FUND HAS NO UNCERTAIN TAX POSITIONS.

THE FUND WOULD RECOGNIZE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INTEREST EXPENSE SHOULD THEY OCCUR. THERE WERE NO INTEREST OR PENALTIES RELATED TO INCOME TAXES IN 2012 OR 2011. WITH FEW EXCEPTIONS, THE FUND IS NO LONGER SUBJECT TO EXAMINATIONS BY FEDERAL OR STATE TAX AUTHORITIES FOR YEARS BEFORE 2009.

PART XI, LINE 2D AND PART XII, LINE 2D: FUNDRAISING EVENT REVENUE AND EXPENSE RECORDED DIFFERENTLY FOR FINANCIAL STATEMENT PURPOSES AND FORM 990 PURPOSES.



**IRON WORKERS UNION LOCAL #22**

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

|                 |    | (a) Event #1  | (b) Event #2                               | (c) Other events    | (d) Total events                  |            |
|-----------------|----|---|--|---------------------|-----------------------------------|------------|
|                 |    | GOLF OUTING<br>INDIANAPOLISL<br>(event type)                  | INTERNATIONA<br>COMPETITIO<br>(event type) | 1<br>(total number) | (add col (a) through<br>col. (c)) |            |
| Revenue         | 1  | 8,865.  | 26,036.                                    | 6,620.              | 41,521.                           |            |
|                 | 2  |   | 338.                                       | 1,446.              | 1,784.                            |            |
|                 | 3  | 8,865.  | 25,698.                                    | 5,174.              | 39,737.                           |            |
| Direct Expenses | 4  |   |  |                     |                                   |            |
|                 | 5  |   |  |                     |                                   |            |
|                 | 6  |   |  |                     |                                   |            |
|                 | 7  |   |  |                     |                                   |            |
|                 | 8  |   |  |                     |                                   |            |
|                 | 9  | 11,119.   | 24,590.                                    | 4,028.              | 39,737.                           |            |
|                 | 10 | Direct expense summary. Add lines 4 through 9 in column (d) ▶ |  |                     |                                   | ( 39,737 ) |
|                 | 11 | Net income summary. Combine line 3, column (d), and line 10 ▶ |  |                     |                                   | 0.         |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |   | (a) Bingo   | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col (c)) |
|-----------------|---|---|---|---|--|
|                 |   | 1   |   |   |  |
| Direct Expenses | 2   |   |   |   |  |
|                 | 3   |   |   |   |  |
|                 | 4   |   |   |   |  |
|                 | 5   |   |   |   |  |
|                 | 6   | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d) ▶     |   |   |   | ( _____ )  |
| 8               | Net gaming income summary. Combine line 1, column d, and line 7 ▶ |   |   |   |  |

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain \_\_\_\_\_





**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| IMPACT (JEFF STINSON)         | AN APPRENTICE FUND  | 42,688.                   | IRON WORKER                    |   | X  |
| WILHELM CONST. (MIKE KERR)    | AN APPRENTICE FUND  | 205,416.                  | DURING 2012                    |   | X  |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |

**Part V Supplemental Information**

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

**SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**

(A) NAME OF PERSON: IMPACT (JEFF STINSON)

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

AN APPRENTICE FUND COMMITTEE MBR IS ALSO A TRUSTEE OF IMPACT

(C) AMOUNT OF TRANSACTION \$ 42,688.

(D) DESCRIPTION OF TRANSACTION: IRON WORKERS LOCAL UNION NO. 22

APPRENTICE FUND RECEIVED \$42,688 IN GRANT MONEY FOR THE EXPANSION OF ITS EDUCATION FACILITIES FROM IMPACT.

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: WILHELM CONST. (MIKE KERR)

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

AN APPRENTICE FUND COMMITTEE MBR IS ALSO A MBR OF MGMT OF WILHELM CONST.

(C) AMOUNT OF TRANSACTION \$ 205,416.

(D) DESCRIPTION OF TRANSACTION: DURING 2012 THE FUND CONTRACTED WITH WILHELM CONSTRUCTION TO EXPAND ITS EDUCATION FACILITIES.

(E) SHARING OF ORGANIZATION REVENUES? = NO

Supplemental Information to Form 990 or 990-EZ

2012

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND

Employer identification number

35-1177556

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

IN OUR CRAFT JURISDICTION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ASSURANCE OF QUALIFIED WORKERS TO THE EMPLOYER TO END THAT THE PUBLIC  
MAY RECEIVE THE BEST POSSIBLE WORK AVAILABLE.

FORM 990, PART V, LINE 1C:

THE ORGANIZATION HAD NO REPORTABLE TRANSACTIONS SUBJECT TO THE BACK UP  
WITHHOLDING RULES.

FORM 990, PART VI, SECTION A, LINE 8B: THERE IS NO COMMITTEE, OTHER THAN  
THE BOARD OF TRUSTEES, WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING  
BODY.

FORM 990, PART VI, SECTION B, LINE 11: A DRAFT OF THE 990 WAS REVIEWED  
WITH THE COORDINATOR. THE COORDINATOR FORWARDED THE 990 TO ALL MEMBERS OF  
THE EXECUTIVE BOARD AND ALL MEMBERS OF THE BOARD OF TRUSTEES. ALL ISSUES  
WERE RESOLVED PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION IS SET BY UNION  
BY-LAWS AND THE COLLECTIVE BARGAINING AGREEMENT.

FORM 990, PART VI, SECTION C, LINE 19: ALL GOVERNING DOCUMENTS AND THE  
FINACIAL STATEMENTS ARE AVAILABLE UPON REQUEST AT THE ORGANIZATIONS

Name of the organization IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND

Employer identification number  
35-1177556

ADMINISTRATIVE OFFICE.

FORM 990, PART XII, LINE 1:

ACCOUNTING METHOD USED TO PREPARE THE FORM 990:

MODIFIED CASH BASIS:

FORM 990, PART XII, LINE 2C:

THE BOARD OF TRUSTEES ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT  
OF ITS FINANCIAL STATEMENTS AND SELECTION OF INDEPENDENT ACCOUNTANTS.

FORM 990, PART VII, SECTION A, LINE 1A, PART F:

ESTIMATED AMOUNT OF OTHER COMPENSATION FROM THE ORGANIZATION AND  
RELATED ORGANIZATIONS REPRESENTS UNION HEALTH & WELFARE AND RETIREMENT  
BENEFITS.

FORM 990, PART VI, LINE 6 AND 7A:

THE APPRENTICE FUND IS AFFILIATED WITH THE INTERNATIONAL ASSOCIATION OF  
BRIDGE, STRUCTURAL, ORNAMENTAL AND REINFORCING IRON WORKERS LOCAL UNION  
#22 (LU #22). THE MEMBERS OF LU #22 ELECT THE GOVERNING BODY OF THE  
APPRENTICE FUND.





**IRON WORKERS UNION LOCAL #22  
APPRENTICE FUND**

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

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**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
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related 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)<br>Name of other organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved | Yes                                 | No                                  |
|-----------|-----------------------------------|-------------------------------|------------------------|--|-------------------------------------|-------------------------------------|
| <b>1a</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1b</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1c</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1d</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1e</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1f</b> |                                   |                               |                        |  | <input checked="" type="checkbox"/> |                                     |
| <b>1g</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1h</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1i</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1j</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1k</b> |                                   |                               |                        |  | <input checked="" type="checkbox"/> |                                     |
| <b>1l</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1m</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1n</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1o</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1p</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1q</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1r</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |
| <b>1s</b> |                                   |                               |                        |  |                                     | <input checked="" type="checkbox"/> |

|            |  |  |  |  |  |  |
|------------|--|--|--|--|--|--|
| <b>(1)</b> |  |  |  |  |  |  |
| <b>(2)</b> |  |  |  |  |  |  |
| <b>(3)</b> |  |  |  |  |  |  |
| <b>(4)</b> |  |  |  |  |  |  |
| <b>(5)</b> |  |  |  |  |  |  |
| <b>(6)</b> |  |  |  |  |  |  |



**Part VII** Supplemental Information

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

**PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:**

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

INTRNL ASSOC OF BRIDGE, STRUCT, ORNMNTL & REINFORCG IRON

WORKERS LOCAL UNION

EIN: 35-0415585

5600 DIVIDEND ROAD, SUITE A

INDIANAPOLIS, IN 46241

**Depreciation and Amortization** 990  
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: **IRON WORKERS UNION LOCAL #22 APPRENTICE FUND**  
 Business or activity to which this form relates: **FORM 990 PAGE 10**  
 Identifying number: **35-1177556**

**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 2011 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 2013. 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 | 24,999. |

**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 2012  | 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 2012 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            |                                      | 641.   | 3YRS                | HY             | SL         | 214.                       |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      | 159,611.   | 7YRS                | HY             | SL         | 10,841.                    |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      | 45,753.  | 15YRS               | HY             | SL         | 1,527.                     |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | /                                    |  | 27 5 yrs.           | MM             | S/L        |                            |
|                                | /                                    |  | 27 5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property | /                                    |  | 39 yrs.             | MM             | S/L        |                            |
|                                | /                                    |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

|     |            |         |          |         |     |        |
|-----|------------|---------|----------|---------|-----|--------|
| 20a | Class life |         |          |         | S/L |        |
| b   | 12-year    |         | 12 yrs.  |         | S/L |        |
| c   | 40-year    | 06 / 12 | 730,031. | 40 yrs. | MM  | S/L    |
|     |            |         |          |         |     | 9,125. |

**Part IV Summary (See instructions)**

|    |  |    |         |
|----|--|----|---------|
| 21 | Listed property. Enter amount from line 28   | 21 |         |
| 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 | 46,706. |
| 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 |         |

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**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)<br>Type of property<br>(list vehicles first) | (b)<br>Date placed in service | (c)<br>Business/<br>investment<br>use percentage | (d)<br>Cost or<br>other basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention | (h)<br>Depreciation<br>deduction | (i)<br>Elected<br>section 179<br>cost |
|--|-------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
|--|-------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|

**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:

|  | % |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|
|  |   |  |  |  |  |  |  |
|  |   |  |  |  |  |  |  |
|  |   |  |  |  |  |  |  |

**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

**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

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

|  | Yes | No |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  |     |    |
| <b>38</b> 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 |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?   |     |    |
| <b>40</b> 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?   |     |    |
| <b>41</b> 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)<br>Description of costs | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|-----------------------------|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
|-----------------------------|---------------------------------|---------------------------|---------------------|--|-----------------------------------|

**42** Amortization of costs that begins during your 2012 tax year

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

**43** Amortization of costs that began before your 2012 tax year 43 0.

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