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2013

Open to Public Inspection

Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable	C Name of organization INTERNATIONAL ORGANIZATION OF MASTERS MATES AND PILOTS		D Employer identification number 13-6020335
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 700 MARITIME BLVD		Room/suite
<input type="checkbox"/> Terminated	Suite B		
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code LINTHICUM HEIGHTS, MD 210901953		
<input type="checkbox"/> Application pending			G Gross receipts \$ 9,677,532
F Name and address of principal officer DONALD J MARCUS 700 MARITIME BLVD STE B LINTHICUM HEIGHTS, MD 21090		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 5 ) ► (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ►	
J Website: ► WWW BRIDGEDECK.ORG		K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►	
		L Year of formation 1944	M State of legal domicile MD

## Part I Summary

1 Briefly describe the organization's mission or most significant activities THE INTERNATIONAL ORGANIZATION OF MASTERS, MATES AND PILOTS IS A LABOR ORGANIZATION REPRESENTING LICENSED DECK OFFICERS AND UNLICENSED PERSONNEL IN THE MARITIME INDUSTRY		
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets		
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	8
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	1
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	5	94
6 Total number of volunteers (estimate if necessary) . . . . .	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g) . . . . .	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	7,601,202	6,907,357
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	268,642	528,670
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	-21,733	66,427
	7,848,111	7,502,454

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	71,015	55,452
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,704,731	5,681,016
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ► <sup>0</sup>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	2,594,180	2,461,964
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	8,369,926	8,198,432
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	-521,815	-695,978

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26) . . . . .	18,139,474	18,356,775
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	0	0
	18,139,474	18,356,775

## Part II Signature Block

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

Sign Here	***** Signature of officer DONALD J MARCUS INTL PRESIDENT Type or print name and title	2014-11-05 Date
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Paid Preparer Use Only	Print/Type preparer's name BRIAN GARSTECKI	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00692586
	Firm's name ► BOND BEEBE PC			Firm's EIN ►	
	Firm's address ► 4600 EAST-WEST HIGHWAY SUITE 900 BETHESDA, MD 208143423			Phone no (410) 850-8700	

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

### **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

THE INTERNATIONAL ORGANIZATION OF MASTERS, MATES AND PILOTS IS A LABOR ORGANIZATION REPRESENTING LICENSED DECK OFFICERS AND UNLICENSED PERSONNEL IN THE MARITIME INDUSTRY

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

If "Yes," describe these new services on Schedule C

Yes  No

3 Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes  No

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 \$

SERVED AS THE LABOR ORGANIZATION FOR APPROXIMATELY 5,700 MEMBERS, OPERATED TO PROTECT, MAINTAIN, AND ADVANCE THE INTERESTS OF PROFESSIONAL MARITIME WORKERS AND OTHER INDUSTRY WORKERS, WORKED TO IMPROVE WAGES, BENEFITS, AND CONDITIONS OF EMPLOYMENT FOR MEMBERS

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

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

**4d** Other program services (Describe in Schedule Q)

(Other program services (described in Schedule 3) ) (Revenue \$ )

#### 4e Total program service expenses

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)? . . . . .

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  . . . . .

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  . . . . .

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  . . . . .

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  . . . . .

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  . . . . .

9 Did the organization report an amount in Part X, line 21 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? If "Yes," complete Schedule D, Part IV  . . . . .

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  . . . . .

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  . . . . .

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  . . . . .

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  . . . . .

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  . . . . .

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI  . . . . .

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  . . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  . . . . .

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

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

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

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	<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? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		No
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? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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)? If "Yes," complete Schedule R, Part V, line 2	35b		No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	

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

Check if Schedule O contains a response or note to any line 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>1a</b>	37	
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	<b>1b</b>	0	
<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>1c</b>	Yes	
<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>2a</b>	94	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <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>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	<b>3b</b>	No	
<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>4a</b>	No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts . . .			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	<b>5b</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>	No	
<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>6a</b>	No	
<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>6b</b>	No	
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>	No	
<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>7b</b>	No	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7c</b>	No	
<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>7d</b>	No	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . .	<b>7e</b>	No	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7f</b>	No	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7g</b>	No	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7h</b>	No	
<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>	No	
<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>9a</b>	No	
<b>9</b> <b>Sponsoring organizations maintaining donor advised funds.</b>	<b>9b</b>	No	
<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>10a</b>	No	
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10b</b>	No	
<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>11a</b>	No	
<b>a</b> Gross income from members or shareholders . . .	<b>11b</b>	No	
<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>12a</b>	No	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	<b>12b</b>	No	
<b>13</b> <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13a</b>	No	
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O . . .	<b>13b</b>	No	
<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>13c</b>	No	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>	No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	<b>14b</b>	No	

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

Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b> 8		
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			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 1		
<b>2</b> 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?	<b>2</b>	No	
<b>3</b> 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?	<b>3</b>	No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	Yes	
<b>7a</b> 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?	<b>7a</b>	Yes	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes	
<b>a</b> The governing body?	<b>8b</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No	
<b>9</b> 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			

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No
<b>b</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?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	No
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990	<b>12a</b>	No
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12b</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12c</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>13</b>	No
<b>13</b> Did the organization have a written whistleblower policy?	<b>14</b>	No
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>15</b>	
<b>15</b> 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?	<b>15a</b>	No
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	No
<b>b</b> Other officers or key employees of the organization	<b>16a</b>	No
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	<b>16b</b>	
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
<b>b</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?		

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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
 

►FRANK SCOPELLITI 700 MARITIME BLVD STE B  
LINTHICUM HEIGHTS, MD 21090 (410) 850-8700

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

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employee**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

11. *What is the primary purpose of the following statement?*

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **17**

	<b>Yes</b>	<b>No</b>
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>	No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>4</b>	Yes
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	<b>5</b>	No

## **Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
TERRASA STAIR PA, 7472 WEATHER WORN WAY COLUMBIA MD 21046	legal services	223,436
BOND BEEBE PC, 4600 EAST-WEST HIGHWAY STE 900 BETHESDA MD 20814	AUDIT SERVICES	105,900
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than		

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		0			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2a</b> MEMBERSHIP DUES & ASSESSMENTS	900099	5,046,672	5,046,672		
	<b>b</b> REIMBURSEMENTS - RELATED ENTITIES	561000	1,529,451	1,529,451		
	<b>c</b> REIMBURSEMENTS - OTHER	900099	331,234	331,234		
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		6,907,357			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		350,943		350,943	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0			
	<b>5</b> Royalties . . . . .		0			
	<b>6a</b> Gross rents	(I) Real	(II) Personal			
	<b>b</b> Less rental expenses	1,030,168				
	<b>c</b> Rental income or (loss)	965,990				
	<b>d</b> Net rental income or (loss) . . . . .	64,178	0	64,181		64,181
	<b>7a</b> Gross amount from sales of assets other than inventory	(I) Securities	(II) Other			
<b>b</b> Less cost or other basis and sales expenses	1,386,663	152				
<b>c</b> Gain or (loss)	1,209,088					
<b>d</b> Net gain or (loss) . . . . .	177,575	152	177,727		177,727	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .						
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .		0				
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .						
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .		0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .		0				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a</b> MISCELLANEOUS INCOME	900099	2,246			2,246	
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		2,246				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		7,502,454	6,907,357		595,097	

**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 or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	55,452			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees . . .	1,599,832			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0			
7 Other salaries and wages	2,703,359			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	503,046			
9 Other employee benefits . . .	575,196			
10 Payroll taxes . . .	299,583			
11 Fees for services (non-employees)				
a Management . . .	0			
b Legal . . .	332,406			
c Accounting . . .	105,900			
d Lobbying . . .	34,500			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees . . .	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . .	293,697			
12 Advertising and promotion . . .	0			
13 Office expenses . . .	368,044			
14 Information technology . . .	0			
15 Royalties . . .	0			
16 Occupancy . . .	354,254			
17 Travel . . .	485,380			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . .	0			
19 Conferences, conventions, and meetings . . .	43,594			
20 Interest . . .	135			
21 Payments to affiliates . . .	184,410			
22 Depreciation, depletion, and amortization . . .	97,249			
23 Insurance . . .	106,347			
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 LEASE & RENTALS	27,342			
b CREDIT UNION	18,048			
c MISCELLANEOUS	6,349			
d TAXES - OTHER	4,309			
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	8,198,432			
<b>26 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)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	131,272	<b>1</b> 100,509
	<b>2</b> Savings and temporary cash investments	1,514,028	<b>2</b> 888,564
	<b>3</b> Pledges and grants receivable, net	0	<b>3</b> 0
	<b>4</b> Accounts receivable, net	0	<b>4</b> 0
	<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	0	<b>5</b> 0
	<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 instructions) Complete Part II of Schedule L	0	<b>6</b> 0
	<b>7</b> Notes and loans receivable, net	0	<b>7</b> 0
	<b>8</b> Inventories for sale or use	0	<b>8</b> 0
	<b>9</b> Prepaid expenses and deferred charges	0	<b>9</b> 0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 11,397,409	
	<b>b</b> Less accumulated depreciation	<b>10b</b> 2,947,257	<b>10c</b> 8,472,015 8,450,152
	<b>11</b> Investments—publicly traded securities	7,910,625	<b>11</b> 8,824,223
	<b>12</b> Investments—other securities See Part IV, line 11	0	<b>12</b> 0
	<b>13</b> Investments—program-related See Part IV, line 11	0	<b>13</b> 0
	<b>14</b> Intangible assets	0	<b>14</b> 0
	<b>15</b> Other assets See Part IV, line 11	111,534	<b>15</b> 93,327
	<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	18,139,474	<b>16</b> 18,356,775
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	0	<b>17</b> 0
	<b>18</b> Grants payable	0	<b>18</b> 0
	<b>19</b> Deferred revenue	0	<b>19</b> 0
	<b>20</b> Tax-exempt bond liabilities	0	<b>20</b> 0
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D	0	<b>21</b> 0
	<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	0	<b>22</b> 0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	0	<b>23</b> 0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0	<b>24</b> 0
	<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	0	<b>25</b> 0
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	0	<b>26</b> 0
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets	18,139,474	<b>27</b> 18,356,775
	<b>28</b> Temporarily restricted net assets	0	<b>28</b> 0
	<b>29</b> Permanently restricted net assets	0	<b>29</b> 0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
	<b>30</b> Capital stock or trust principal, or current funds	30	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund	31	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds	32	
	<b>33</b> Total net assets or fund balances	18,139,474	<b>33</b> 18,356,775
	<b>34</b> Total liabilities and net assets/fund balances	18,139,474	<b>34</b> 18,356,775

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,502,454
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,198,432
3	Revenue less expenses Subtract line 2 from line 1	3	-695,978
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	18,139,474
5	Net unrealized gains (losses) on investments	5	906,895
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	6,384
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,356,775

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other MOD CASH	
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a No
2b Were the organization's financial statements audited by an independent accountant? 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	<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b Yes
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		2c Yes
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		3a No
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		3b No

**SCHEDULE C**  
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities****2013****Open to Public  
Inspection****For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
- See separate instructions. ► Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization INTERNATIONAL ORGANIZATION OF MASTERS MATES AND PILOTS	Employer identification number 13-6020335
---	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$ \_\_\_\_\_
- 3 Volunteer hours \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1) MASTERS MATES & PILOTS POLITICAL	700 MARITIME BLVD LINTHICUM HGTS, MD 21090	13-2903629		147,505

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

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)			
<b>d</b> Other exempt purpose expenditures			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)			
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)			
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-			
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-			
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	<b>(a) 2010</b>	<b>(b) 2011</b>	<b>(c) 2012</b>	<b>(d) 2013</b>	<b>(e) Total</b>
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

			Yes	No
	1	Yes		
	2	No		
3	No			

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

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

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-B, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation

**Part IV Supplemental Information (continued)**

**Schedule D (Form 990) 2013**

2013

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**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. ► Information about Schedule D (Form 990)  
and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**Name of the organization**INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS**Employer identification number**

13-6020335

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

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> 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	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> 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 III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

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

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

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

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment

b Permanent endowment

c Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

<b>Yes</b>	<b>No</b>
<b>3a(i)</b>	
<b>3a(ii)</b>	
<b>3b</b>	

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		2,274,086			2,274,086
<b>b</b> Buildings . . . . .		8,071,284	2,064,181		6,007,103
<b>c</b> Leasehold improvements . . . . .		188,630	170,176		18,454
<b>d</b> Equipment . . . . .		30,500	30,500		
<b>e</b> Other . . . . .		832,909	682,400		150,509
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .					8,450,152

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

<b>(a) Description of security or category (including name of security)</b>	<b>(b) Book value</b>	<b>(c) Method of valuation Cost or end-of-year market value</b>
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
		</td

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c  
See Form 990, Part X, line 13

**Part IX Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

**2. Liability for uncertain tax positions** 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** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	9,525,849
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	906,895
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	1,110,116
e	Add lines 2a through 2d . . . . .	2e	2,017,011
3	Subtract line 2e from line 1 . . . . .	3	7,508,838
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	-6,384
c	Add lines 4a and 4b . . . . .	4c	-6,384
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5	7,502,454

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	9,330,205
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	1,131,773
e	Add lines 2a through 2d . . . . .	2e	1,131,773
3	Subtract line 2e from line 1 . . . . .	3	8,198,432
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	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .	5	8,198,432

**Part XIII Supplemental Information**

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

Return Reference	Explanation
PART X, LINE 2	Management of the Organization evaluates income tax positions taken and will disclose a tax liability if it is more likely than not that the tax position taken will not be sustained upon examination by the Internal Revenue Service. Management has analyzed the Organization's income tax positions, including those taken by the consolidated affiliates, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits in progress for any tax periods. Management believes the Organization is no longer subject to income tax examinations for years prior to 2010.
PART XI, LINE 2D	\$ 147,505 REVENUE FOR RELATED I R C SEC 527(F)SEPARATE FUND \$ 3,008 REVENUE FOR RELATED 501(C)(3) ORGANIZATION \$ 959,603 RENTAL EXPENSES REPORTED IN STATEMENT OF REVENUE ----- \$ 1,110,116 =====
PART XI, LINE 4D	(\$6,384) RENTAL DEPRECIATION BOOK/TAX ADJUSTMENT
PART XII, LINE 2D	\$ 166,769 EXPENSES FOR RELATED I R C SEC 527(F)SEPARATE FUNDS \$ 5,401 EXPENSES FOR RELATED 501(C)(3) ORGANIZATION \$ 959,603 RENTAL EXPENSES REPORTED PER FINANCIALS ----- \$ 1,131,773 =====

**Part XIII Supplemental Information (continued)**

Return Reference	Explanation

**Schedule I  
(Form 990)**

## **Grants and Other Assistance to Organizations, Governments and Individuals in the United States**

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**

► Attach to Form 990

► **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public  
Inspection**

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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Name of the organization

# INTERNATIONAL ORGANIZATION OF MASTERS MATES AND PILOTS

**Employer identification number**

13-6020335

## **Part I General Information on Grants and Assistance**

**Employer identification number**

13-6020335

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>(a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC Code section if applicable</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of non-cash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of non-cash assistance</b>	<b>(h) Purpose of grant or assistance</b>
(1) UNITED SEAMEN'S SERVICE 635 FOURTH AVE BROOKLYN, NY 11232	13-5562370	501(c)(3)	7,970				AWARD DINNER AND
(2) MARINE SOCIETY of the CITY OF New York 17 BATTERY PLACE NEW YORK, NY 10004	13-5643623	501(c)(3)	11,500				DINNER SPONSORSHIP
(3) SEAFARERS & INTERNATIONAL HOUSE 123 East 15TH STREET NEW YORK, NY 10003	13-5562413	501(c)(3)	7,750				BANQUET SPONSORSHIP

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION DOES NOT MONITOR THE USE OF FUNDS GRANTED TO OTHER ORGANIZATIONS

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue ServiceFor certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2013****Open to Public  
Inspection**Name of the organization  
INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS

Employer identification number

13-6020335

**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.****5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of**a** The organization?**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of**a** The organization?**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II  
Also complete this part for any additional information

Return Reference	Explanation
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**Additional Data****Software ID:**  
**Software Version:****EIN:** 13-6020335**Name:** INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DONALD J MARCUS INTERNATIONAL PRESIDENT	(i) 218,446 (ii) 0		13,528	13,912 0	23,324 0	269,210 0	0 0
STEVEN E WERSE INTERNATIONAL SECTY-TREASURER	(i) 164,943 (ii) 0		15,945	11,920 0	23,834 0	216,642 0	0 0
DAVID H BOATNER VICE PRESIDENT - PACIFIC PORTS	(i) 151,289 (ii) 0		15,838	10,173 0	24,300 0	201,600 0	0 0
D WAYNE FARTHING VICE PRESIDENT - GULF PORTS	(i) 143,047 (ii) 0		16,327	10,173 0	24,300 0	193,847 0	0 0
DONALD JOSBERGER VICE PRESIDENT - ATLANTIC PORT	(i) 135,639 (ii) 0		15,938	9,325 0	22,208 0	183,110 0	0 0
C MICHAEL MURRAY VICE PRESIDENT - UNITED INLAND	(i) 151,275 (ii) 0		14,400	17,594 0	15,584 0	198,853 0	0 0
KLAUS LUHTA CHIEF OF STAFF	(i) 124,874 (ii) 0		13,528	9,227 0	24,533 0	172,162 0	0 0
BEVERLY GUTMANN COMPTROLLER (LEFT DEC 2013)	(i) 124,050 (ii) 0		12,722	24,258 0	26,900 0	187,930 0	0 0
ELISABETH GRECO COMMUNICATIONS DIRECTOR	(i) 121,152 (ii) 0		12,000	16,922 0	16,496 0	166,570 0	0 0
J LARS TURNER CONTRACTS OFFICER	(i) 103,458 (ii) 0		16,780	8,376 0	24,756 0	153,370 0	0 0

**Schedule L**  
(Form 990 or 990-EZ)

## **Transactions with Interested Persons**

OMB No 1545-0047

2013

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.  
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**  
INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS

**Employer identification number**

13-6020335

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . .

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

### **Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

**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
(1) MMP VACATION PLAN	COMMON BOARD MEMBERS	481,828	ADMINISTRATIVE SERVICES		No
(2) MMP HEALTH AND BENEFIT PLAN	COMMON BOARD MEMBERS	144,815	ADMINISTRATIVE SERVICES		No
(3) MMP ADVANCEMENT TRAINING EDUCATION	COMMON BOARD MEMBERS	135,326	ADMINISTRATIVE SERVICES		No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
PART IV, COLUMN B	THE FOLLOWING OFFICERS OF THE ORGANIZATION SIT AS TRUSTEES ON THE VARIOUS ENTITIES IDENTIFIED IN COLUMN A OF PART IV ----- ----- DONALD MARCUS D WAYNE FARTHING DAVID BOATNER STEVEN WERSE DONALD JOSBERGER C MICHAEL MURRAY AND GEORGE QUICK SIT AS TRUSTEES ON THE MM&P HEALTH AND BENEFIT PLAN ONLY

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ****2013****Open to Public  
Inspection****Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS**Employer identification number**

13-6020335

Return Reference	Explanation
PART VI, SECTION A, LINE 6	<p>The Membership Groups of the Organization and the general criteria for classification into each is as follows or such other criteria as may, at any time, or from time to time, be established by the General Executive Board or the International Conventions</p> <p>(1) Offshore Membership ----- This Group shall include any member who (i) possesses an appropriate and valid U S Coast Guard Merchant Marine Officer license or certificate for ocean going vessels, or for specific vessels covered under Contracts where the employer contributes to one or more of the Offshore Trusts, or other evidence of professional capability acceptable to the General Executive Board (ii) is engaged in or available for and actively seeking employment under such license as an Officer, or in employment where the employer contributes to one or more of the Offshore Trusts (2) Pilot Membership ----- This Group shall include all members who are licensed under the authority of a state or political subdivision thereof, or under the Great Lakes Pilotage Act, or by a corporation or similar entity of the United States Government. In addition, and subject to Pilot Membership Group referendum, members of any formal association of Licensed Pilots may be accepted for membership on such terms as the General Executive Board shall prescribe (3) Federal Employees Membership ----- This Group shall include all members of the Organization employed by Federal governmental units or authorities who are not represented in collective bargaining by any other Membership Group or affiliate of the Organization and any other members of the International Organization of Masters, Mates and Pilots who will further the interest of the Organization by means of their inclusion in membership as may be determined by the General Executive Board (4) United Inland Membership Group ----- This Group covers persons with wide variations of skills and duties of the types included in the Collective Bargaining Agreements and shall include (i) All licensed members who, pursuant to such license, are engaged in the operation of vessels which are operating from ports (lakes, rivers, bay, gulf or oceans) in the area extending from the Canadian border to the Mexican border and to the Atlantic, including Puerto Rico, the Caribbean, and any possession or protectorates in the Atlantic, as well as any other person who may qualify to become such Licensed Officer, or who is employed or may qualify to become employed in any other capacity in connection with the operation of any such vessel where such employment is covered under Contracts (where the employer contributes or is eligible to contribute to one or more of the Trusts established by the former Atlantic and Gulf Region-Inland Division Subordinate Body) (ii) All licensed members who, pursuant to such licenses, are engaged in the operation of vessels which are based or operating from ports (lakes, rivers, bay, gulf or oceans) in the area extending from the Mexican border to the Canadian border and the Pacific, including Alaska, Hawaii and U S possessions and protectorates in the Pacific, as well as any other persons who may qualify to become such Licensed Officers, or who may qualify to become employed in any other capacity in connection with the operation of any such vessel where such employment is covered under Contracts where the employer contributes or is eligible to contribute to one or more of the Trusts, based on the West Coast (excluding the Offshore Division MMP-PMA Trust) (iii) Any other person employed in any capacity similar to one covered by Collective Bargaining Agreements, where the employer contributes or is eligible to contribute to one or more of the aforesaid Trusts (excluding the Offshore Division MMP-PMA Trusts) (iv) Persons employed as wheelhouse personnel aboard vessels operating on lakes, rivers, inland waterways or other similar bodies of water in the United States, its territories and possessions, and shall include any other persons who may at any time or from time to time be authorized to participate in such group by the General Executive Board (v) Any other person declared eligible by the General Executive Board</p>

Return Reference	Explanation
PART VI, SECTION A, LINE 7A	THE INTERNATIONAL PRESIDENT AND INTERNATIONAL SECRETARY-TREASURER ARE ELECTED BY THE GENERAL MEMBERSHIP. THE VICE PRESIDENTS OF THE ATLANTIC PORTS, GULF PORTS AND PACIFIC PORTS SHALL BE ELECTED BY THE MEMBERS OF THE ORGANIZATION CLASSIFIED AS "OFFSHORE MEMBERSHIP". THE VICE PRESIDENT-PILOTAGE SHALL BE ELECTED BY THE MEMBERS OF THE ORGANIZATION CLASSIFIED AS "PILOT MEMBERSHIP". THE VICE PRESIDENT OF THE UNITED INLAND GROUP SHALL BE ELECTED BY THE MEMBERSHIP OF ITS RESPECTIVE GROUP. THE VICE PRESIDENT OF THE FEDERAL EMPLOYEES MEMBERSHIP GROUP SHALL BE ELECTED BY THE RESPECTIVE MEMBERS OF THE GROUP.

Return Reference	Explanation
PART VI, SECTION A, LINE 7B	EVERY MEMBER HAS THE RIGHT TO VOTE ON THE RATIFICATION OF ANY COLLECTIVE BARGAINING AGREEMENT UNDER WHICH S/HE WORKS

Return Reference	Explanation
PART VI, SECTION B, LINE 11b	THE ACCOUNTANTS ELECTRONICALLY SENDS A COPY OF THE FORM 990 TO THE INTERNATIONAL COMPTROLLER, WHO ALONG WITH THE ACCOUNTING DEPARTMENT REVIEW THE FORM. ANY PROPOSED CHANGES ARE DISCUSSED WITH THE ACCOUNTANTS AND IF NECESSARY, A UPDATED COPY IS SENT BACK TO THE ORGANIZATION FOR FINAL REVIEW AND APPROVAL BY THE SECRETARY-TREASURER AND PRESIDENT. THE FORM 990 IS AVAILABLE TO THE OTHER BOARD MEMBERS ANYTIME DURING THE REVIEW PROCESS UPON THEIR REQUEST

Return Reference	Explanation
PART VI, SECTION B, LINE 15A AND 15B	Increases to Officer's wages are given based on the increases negotiated for Union members in their contracts. At the last meeting of the General Executive Board meeting of the year, those rates are reviewed and entered into the minutes, which are then provided to the delegates of the next regular convention for review. This was last undertaken in 2012.

Return Reference	Explanation
PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS NOR ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Return Reference	Explanation
PART VI, LINE 1	<p>THE INTERNATIONAL SUBCOMMITTEE HAS THE DUTY TO CONDUCT THE AFFAIRS OF THE ORGANIZATION BETWEEN MEETINGS OF THE GENERAL EXECUTIVE BOARD THE MEMBERS OF THIS SUBCOMMITTEE SHALL CONSIST OF THE INTERNATIONAL PRESIDENT, INTERNATIONAL SECRETARY-TREASURER AND THREE MEMBERS OF THE GENERAL EXECUTIVE BOARD, COMING FROM DIFFERENT MEMBERSHIP GROUPS THE INTERNATIONAL SUBCOMMITTEE IS AUTHORIZED TO (1) GRANT MEMBERSHIP TO ANY INDIVIDUAL OR GROUP OF INDIVIDUALS, (2) BE DELEGATES TO ALL CONVENTIONS AND MEETINGS OF ANY LABOR ORGANIZATIONS OR ENTITY THAT IOMMP IS AN AFFILIATE OR MEMBER OF, (3) RESPONSIBLE FOR THE ADMINISTRATION AND MINISTERIAL IMPLEMENTATION OF ALL EXECUTIVE, LEGISLATIVE AND JUDICIAL POLICIES/DIRECTIVES OF THE CONVENTION OR GENERAL EXECUTIVE BOARD, AND (4) UPON PRIOR APPROVAL BY GENERAL EXECUTIVE BOARD, APPOINT AND FIX THE COMPENSATION OF AND TERMINATE SUCH ORGANIZERS, REPRESENTATIVES, ASSISTANTS, COUNSEL, ACCOUNTANTS AND OTHER PROFESSIONAL PERSONNEL AS MAY BE REQUIRED TO CARRY OUT THE OBJECTIVES OF THE ORGANIZATION</p>

Return Reference	Explanation
PART XI, LINE 1	The organization prepares its return under the cash basis of accounting, modified for capitalization and depreciation of property and equipment, and reporting of investments at fair value. Otherwise, assets and revenue are recognized when received rather than when earned and liabilities and expenses are recognized when paid rather than when incurred.

Return Reference	Explanation
PART XI, LINE 9	\$6,384 RENTAL DEPRECIATION BOOK/TAX ADJUSTMENT

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
 ► Attach to Form 990. ► See separate instructions.  
 ► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

INTERNATIONAL ORGANIZATION OF MASTERS MATES  
AND PILOTS

Employer identification number

13-6020335

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) MAMAPI LLC 700 MARITIME BLVD STE B LINTHICUM HGTS, MD 21090 20-3901672	real estate	DE	65,990	8,456,428	NA

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
Yes	No					
(1) MM&P POLITICAL CONTRIBUTION FUND 700 MARITIME BLVD STE B LINTHICUM HGTS, MD 21090 13-2903629	POLITICAL ORG	DC	527		IOMMP	Yes
(2) MM&P DISASTER RELIEF FUND 700 MARITIME BLVD STE B LINTHICUM HGTS, MD 21090 20-3421924	CHARITABLE	MD	501(c)(3)	7	IOMMP	Yes

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

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on 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)

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r		No
1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Schedule R (Form 990) 2013