



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



# Short Form

## Return of Organization Exempt From Income Tax

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

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-1150

2013

Open to Public  
Inspection

**A For the 2013 calendar year, or tax year beginning**

Jan. 1 , 2013, and ending Dec. 31 , 20 13

**B Check if applicable:**

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

**C Name of organization**

**IBEW 2357**

Number and street (or P.O. box, if mail is not delivered to street address)

**D Employer identification number**

**55-0540394**

**673 Halleck Rd**

City or town, state or province, country, and ZIP or foreign postal code

**E Telephone number**

**3042913130**

**Fairmont WV 26554-8622**

**F Group Exemption  
Number ►**

**0064**

**G Accounting Method:**  Cash  Accrual Other (specify) ►

**I Website:** ► **N/A**

**J Tax-exempt status (check only one)** —  501(c)(3)  501(c) ( 5 ) ▲ (insert no.)  4947(a)(1) or  527

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

**K Form of organization:**  Corporation  Trust  Association  Other **Local Union**

**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets**

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$

**80463**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)**

Check if the organization used Schedule O to respond to any question in this Part I

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1 0
	2 Program service revenue including government fees and contracts . . . . .	2 0
	3 Membership dues and assessments . . . . .	3 80443
	4 Investment income . . . . .	4 20
	5a Gross amount from sale of assets other than inventory . . . . .	5a
	b Less: cost or other basis and sales expenses . . . . .	5b
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c 0
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b
<b>Expenses</b>	c Less: direct expenses from gaming and fundraising events . . . . .	6c
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d 0
	7a Gross sales of inventory, less returns and allowances . . . . .	7a
	b Less: cost of goods sold . . . . .	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c 0
	8 Other revenue (describe in Schedule O) . . . . .	8 0
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9 80463
	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 27424
	11 Benefits paid to or for members . . . . .	11 0
	12 Salaries, other compensation, and employee benefits . . . . .	12 42021
<b>Net Assets</b>	13 Professional fees and other payments to independent contractors . . . . .	13 5056
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 3966
	15 Printing, publications, postage, and shipping . . . . .	15 2689
	16 Other expenses (describe in Schedule O) . . . . .	16 1914
	17 <b>Total expenses.</b> Add lines 10 through 16 ►	17 83070
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 (2607)
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19 53617
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20 3124
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21 54134

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2013)

**Part II Balance Sheets (see the instructions for Part II)**Check if the organization used Schedule O to respond to any question in this Part II 

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	56741	22 54134
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	<b>Total assets</b>		25
26	<b>Total liabilities (describe in Schedule O)</b>	3124	26
27	<b>Net assets or fund balances (line 27 of column (B) must agree with line 21)</b>	53617	27 54134

**Part III Statement of Program Service Accomplishments (see the instructions for Part III)**Check if the organization used Schedule O to respond to any question in this Part III What is the organization's primary exempt purpose? Collective Bargaining

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	Local Union enforces collective bargaining agreement to better working conditions of the local union and provide representation of its members		
	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	
29			
	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	
32	<b>Total program service expenses (add lines 28a through 31a)</b>		32

**Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)**Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Willis E Morton II President	10 hrs/per wk	3375	0	0
Timothy J Criss Vice President	10 hrs/per wk	2287	0	0
Joseph A Blankenship Unit Chairman	5 hrs/per wk	2313	0	0
Brian K Fain Unit Chairman	5 hrs/per wk	3167	0	0
Brian S Misch Treasurer	10 hrs/per wk	2452	0	0
Richard C Windon Fin. Sec.	10 hrs/per wk	1626	0	0
Timothy L Hairston former Rec. Sec.	10 hrs/per wk	1481	0	0
David P Cogar Unit Chairman	5 hrs/per wk	3913	0	0
Ronald C Gillespie Unit Chairman	5 hrs/per wk	4252	0	0
Darwin J Fitch Rec. Sec.	10 hrs/per wk	1404	0	0

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . . 33

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . . 34

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . . 35a

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . . 35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . . 35c

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . . 36

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file Form 1120-POL for this year? . . . . . 37b

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . . 38a

b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . 38b

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 . . . . . 39a

b Gross receipts, included on line 9, for public use of club facilities . . . . . 39b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► \_\_\_\_\_ ; section 4912 ► \_\_\_\_\_ ; section 4955 ► \_\_\_\_\_ 40b

b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . . 40c

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . 40d

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . 40e

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .

41 List the states with which a copy of this return is filed ►

42a The organization's books are in care of ► Richard C Windon Telephone no. ► Located at ► 673 Halleck Rd Fairmont WV ZIP + 4 ► 26554-8622 42b

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)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 42c

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . 44a

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . . 44b

c Did the organization receive any payments for indoor tanning services during the year? . . . . . 44c

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . . 44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a

45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . . 45b

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . Yes  No

**Part VI      Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

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

f Total number of other employees paid over \$100,000 . . . . ►

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

**52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

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

<b>Sign Here</b>	<i>Richard C Windon</i> Signature of officer	3/3/14 Date
	Richard C Windon Fin. Sec. Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
Firm's address ►				Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions

---

Form 990-EZ (2013)