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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 05-01-2013 , 2013, and ending 04-30-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
2980 SOUTHAMPTON-BYBERRY ROAD

City or town, state or province, country, and ZIP or foreign postal code
PHILADELPHIA, PA 191541297

D Employer identification number
23-2860609

E Telephone number
(215)934-5130

G Gross receipts $ 1,437,334

F Name and address of principal officer
MICHAEL PREVITERA
2980 SOUTHAMPTON-BYBERRY ROAD
PHILADELPHIA,PA 191541297

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization ☐ Corporation ☑ Trust ☐ Association ☐ Other ▶

L Year of formation 1964

M State of legal domicile PA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE PURPOSE OF THE FUND IS TO SUBSIDIZE THE AMOUNT A CONTRIBUTING EMPLOYER PAYS FOR FRINGE BENEFITS IN ORDER TO AID COMPETITIVENESS IN OBTAINING CONTRACTS WHICH OTHERWISE MAY BE LOST TO NON-UNION CONTRACTORS TO ACCOMPLISH THIS PURPOSE, THE FUND DISTRIBUTES BENEFIT GRANTS TO THE PENSION, HEALTH AND WELFARE, ANNUITY, APPRENTICESHIP TRAINING FUNDS, INDUSTRY ADVANCEMENT FUNDS AND LABOR MANAGEMENT FUNDS ON BEHALF OF EMPLOYERS WHO EMPLOY OR DESIRE TO EMPLOY MEMBERS OF THE INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES DISTRICT COUNCIL 21

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

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**	8
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	0
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**	0

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	0	0
	9 Program service revenue (Part VIII, line 2g)	1,359,180	1,437,334
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	437	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,359,617	1,437,334
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,484,765	2,196,979
	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)	40,629	42,151
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	23,793	23,799
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,549,187	2,262,929
	19 Revenue less expenses Subtract line 18 from line 12	-189,570	-825,595

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	3,611,375	3,266,983
	21 Total liabilities (Part X, line 26)	1,278,466	1,759,669
	22 Net assets or fund balances Subtract line 21 from line 20	2,332,909	1,507,314

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

****** | 2015-03-09
Signature of officer | Date

MICHAEL PREVITERA ADMINISTRATOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LOUIS VERZELLA CPA		2015-03-02		P00360279

Firm's name ▶ NOVAK FRANCELLA LLC | Firm's EIN ▶ 61-1436956

Firm's address ▶ ONE PRESIDENTIAL BLVD SUITE 330
BALA CYNWYD, PA 19004 | Phone no (610) 668-9400

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 PURPOSE OF THE FUND IS TO SUBSIDIZE THE AMOUNT A CONTRIBUTING EMPLOYER PAYS FOR FRINGE BENEFITS IN ORDER TO AID COMPETITIVENESS IN OBTAINING CONTRACTS WHICH OTHERWISE MAY BE LOST TO NON-UNION CONTRACTORS TO ACCOMPLISH THIS PURPOSE, THE FUND DISTRIBUTES BENEFIT GRANTS TO THE PENSION, HEALTH AND WELFARE, ANNUITY APPRENTICESHIP APPRENTICESHIP TRAINING FUNDS, INDUSTRY ADVANCEMENT FUNDS AND LABOR MANAGEMENT FUNDS ON BEHALF OF EMPLOYERS WHO EMPLOY OR DESIRE TO EMPLOY MEMBERS OF THE INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES DISTRICT COUNCIL 21

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 $)

PROVIDE PAYMENTS TO OTHER IUPAT DISTRICT COUNCIL 21 EMPLOYEE BENEFIT FUNDS TO SUBSIDIZE FRINGE BENEFIT PAYMENTS SO THAT EMPLOYERS USING OR DESIRING TO USE IUPAT DISTRICT COUNCIL 21 MEMBERS MAY BID COMPETIVELY AGAINST NON-UNION EMPLYOERS

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

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

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
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*	3		No
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*	4		
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*	5		No
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*	6		No
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*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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*	9		No
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*	10		No
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.*	11a	Yes	
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*	11b		No
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*	11c		No
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*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
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*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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*	14b		No
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*	15		No
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*	16		No
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)*	17		No
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*	18		No
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*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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**		No
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	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		
26	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)			
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**		No
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**		No
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**		No
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**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** 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
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	2		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
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				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	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	Enter the number of voting members included in line 1a, above, who are independent	**1b**	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**		Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

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

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

Section C. Disclosure

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

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

▶TRUSTEES 2980 SOUTHAMPTON-BYBERRY ROAD
PHILADELPHIA,PA 19154 (215)934-5130

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 Employees

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHEAL THURMAN EMPLOYER TRUSTEE	1 00	X						0	0	0
(2) CHUCK MURTHA UNION TRUSTEE	1 00	X						0	0	0
(3) THOMAS BOETEFUER UNION TRUSTEE	1 00	X						0	0	0
(4) EVAN LAMBROS EMPLOYER TRUSTEE	1 00	X						0	0	0
(5) JOSEPH ASHDALE UNION TRUSTEE	1 00	X						0	0	0
(6) FRANCIS MCLAUGHLIN UNION TRUSTEE	1 00	X						0	0	0
(7) ANGELA TILOTTA EMPLOYER TRUSTEE	1 00	X						0	0	0
(8) PAUL TSOUROUS EMPLOYER TRUSTEE	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								0	0	0

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 ▶0

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	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? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶0

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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶				
Program Service Revenue		Business Code				
	2a	EMPLOYER CONTRIBUTIONS 900099	1,038,719	1,038,719		
	b	SUBSIDIES CANCELLED 900099	398,615	398,615		
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	1,437,334			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶				
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss) . . . . . ▶				
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from fundraising events . . ▶				
	9a	Gross income from gaming activities See Part IV, line 19 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . ▶				
	10a	Gross sales of inventory, less returns and allowances . a				
	b	Less cost of goods sold . . b				
	c	Net income or (loss) from sales of inventory . . ▶				
		Miscellaneous Revenue / Business Code				
	11a					
	b					
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶				
	12	**Total revenue.** See Instructions . . . . . ▶	1,437,334	1,437,334	0	0

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 . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	2,196,979			
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	42,151			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal	5,219			
c Accounting	4,349			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	2,944			
14 Information technology	7,887			
15 Royalties				
16 Occupancy	1,056			
17 Travel	351			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	251			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,742			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	2,262,929			
26 **Joint costs.** 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 . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		3,374,285	2	3,087,220
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		235,107	4	179,622
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	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			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		1,983	9	141
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,926			
	b	Less accumulated depreciation	10b 1,926	0	10c	0
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		3,611,375	16	3,266,983
Liabilities	17	Accounts payable and accrued expenses		1,220,375	17	1,699,841
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	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			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		58,091	25	59,828
	26	**Total liabilities.** Add lines 17 through 25		1,278,466	26	1,759,669
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		2,332,909	27	1,507,314
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		2,332,909	33	1,507,314
	34	Total liabilities and net assets/fund balances		3,611,375	34	3,266,983

Part XI Reconcilliation 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	1,437,334
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,262,929
3	Revenue less expenses Subtract line 2 from line 1	3	-825,595
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,332,909
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,507,314

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 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Employer identification number
23-2860609

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,926	1,926	0
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				0

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.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) 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

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) 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.

1 (a) Description of liability	(b) Book value
Federal income taxes	
ACCRUED EXPENSES	3,160
DUE TO RELATED ENTITY	56,668
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	59,828

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	1,437,334
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	1,437,334
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	1,437,334

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	2,262,929
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			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	2,262,929
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	2,262,929

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	ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE NONPROFIT/LOCAL AND RECOGNIZE A TAX LIABILITY IF THE NONPROFIT/LOCAL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE U S FEDERAL, STATE, OR LOCAL TAXING AUTHORITIES THE NONPROFIT/LOCAL IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIOD IN PROGRESS TYPICALLY, TAX YEARS WILL REMAIN OPEN FOR THREE YEARS, HOWEVER THIS MAY DIFFER DEPENDING UPON THE CIRCUMSTANCES OF THE NONPROFIT/LOCAL

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Employer identification number
23-2860609

Part I General Information on Grants and Assistance

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.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) DISTRICT COUNCIL 21 HEALTH & WELFARE FUND 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297	91-2036994	501(C)9	1,093,876				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(2) DISTRICT COUNCIL 21 ANNUITY FUND 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297	23-7390182	401(A)/501(A)	92,267				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(3) DISTRICT COUNCIL 21 IAF 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297		501(C)(3)	15,378				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(4) FINISHING TRADES INSTITUTE OF THE MID-ATLANTIC REGION 2190 HORNIG ROAD PHILADELPHIA,PA 19116	23-6416214	501(C)(3)	102,519				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(5) IUPAT PENSION 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6073909	401(A)/501(A)	588,458				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(6) IUPAT INDUSTRY ANNUITY PLAN 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6073909	401(A)/501(A)	283,977				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(7) IUPAT LMCI 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6776506	501(C)(5)	10,252				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING
(8) IUPAT FINISHING TRADES INSTITUTE 7230 PARKWAY DRIVE HANOVER,MD 21076	52-1923143	501(C)(3)	10,252				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ _____

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ _____

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

Additional Data

Software ID:
Software Version:
EIN: 23-2860609
Name: IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DISTRICT COUNCIL 21 HEALTH & WELFARE FUND 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297	91-2036994	501(C)9	1,093,876				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DISTRICT COUNCIL 21 ANNUITY FUND 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297	23-7390182	401(A)/501(A)	92,267				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
DISTRICT COUNCIL 21 IAF 2980 SOUTHAMPTON-BYBERRY ROAD PHILADELPHIA,PA 191541297		501(C)(3)	15,378				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
FINISHING TRADES INSTITUTE OF THE MID-ATLANTIC REGION 2190 HORNIG ROAD PHILADELPHIA,PA 19116	23-6416214	501(C)(3)	102,519				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IUPAT PENSION 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6073909	401(A)/501(A)	588,458				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IUPAT INDUSTRY ANNUITY PLAN 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6073909	401(A)/501(A)	283,977				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IUPAT LMCI 7234 PARKWAY DRIVE HANOVER,MD 21076	52-6776506	501(C)(5)	10,252				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
IUPAT FINISHING TRADES INSTITUTE 7230 PARKWAY DRIVE HANOVER,MD 21076	52-1923143	501(C)(3)	10,252				SUBSIDIZE BENEFIT FUND TO AID CONTRIBUTING EMPLOYER IN COMPETITIVE BIDDING

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Employer identification number
23-2860609

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	TRUSTEES HAVE CONTRACTED WITH AN ADMINISTRATOR TO MANAGE DAY-TO-DAY OPERATIONS OF THE FUND
FORM 990, PART VI, SECTION B, LINE 11	INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES JOB RECOVERY FUND'S FORM 990 IS PREPARED BY ITS INDEPENDENT ACCOUNTANT THE RETURN IS THEN FORWARDED TO THE FUND ADMISISTRATOR AND TRUSTEE'S FOR REVIEW AND SIGNATURE
FORM 990, PART VI, SECTION C, LINE 19	INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES DISTRICT COUNCIL 21 JOB RECOVERY FUND MA KES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
FORM 990, PART VII	MICHEAL THURMAN - 3151 WEILKEL STREET, PHILADELPHIA, PA 19134 EVAN LAMBROS - 721 WICKER A VE., BENSALEM, PA 19020 ANGELA TILOTTA - P O BOX 186, WALLINGFORD, PA 19086 PAUL TSOURO US - 1500 RIVER ROAD, CROYDON, PA 19021
FORM 990, PART XII, LINE 2C	INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES DISTRICT COUNCIL NO 21 JOB RECOVERY FUN D BOARD OF TRUSTEES IS RESPONSIBLE FOR OVERSEEING THE FINANCIAL STATEMENT AUDIT AND THE IN DEPENDENT ACCOUNTANT PERFORMING THE AUDIT

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ 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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Employer identification number
23-2860609

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

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	(g) No
(1) IUPAT DISTRICT COUNCIL 21 WELFARE FUND 2980 SOUTHAMPTON-BTBERRY ROAD PHILADELPHIA, PA 191541297 91-2036994	HEALTH & WELFARE FUND	PA	501(C)9				No
(2) IUPAT DISTRICT COUNCIL 21 ANNUITY FUND 2980 SOUTHAMPTON-BTBERRY ROAD PHILADELPHIA, PA 191541297 23-7390182	ANNUITY FUND	PA	401(A)/501(A)				No

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
See Additional Data Table									

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

		Yes	No
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 orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q		No
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	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
(1) IUPAT DISTRICT COUNCIL 21 WELFARE FUND	P	48,544	

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V?UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 23-2860609
Name: IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
3-R PAINTING COMPANY 122 DRUMMOND AVENUE NEPTUNE CITY, NJ 07753		NJ							No
A & J BUILDERS INC 721 WICKER AVENUE BENSALEM, PA 19020		PA							No
A G A DRYWALL LLC 430 COMMERCE LANE WEST BERLIN, NJ 08091		NJ							No
A P CONSTRUCTION OA ONE CRESCENT DRIVE - SUITE 104 PHILADELPHIA, PA 19112		PA							No
ACOUSTICS PLUS INC P O BOX 262 HARLEYSVILLE, PA 19438		PA							No
ADIRONDACK SCENIC INC 439 COUNTY ROUTE 45 ARGYLE, NY 12809		NY							No
ADVANCED COMMERCIAL INTERIORS 805 HENDERSON BLVD FOLCROFT, PA 19032		PA							No
AIRPORT CONSTRUCTION SERVICES 1 S CHESTER PIKE GLENOLDEN, PA 19036		PA							No
ALL TECH DECORATING COMPANY OA 1227 NAPERVILLE DRIVE ROMEOVILLE, IL 60446		IL							No
ALL WALLS & CEILINGS 3619 CHAPEL ROAD NEWTOWN SQUARE, PA 19073		PA							No
ALLIED INTERIOR CONTRACTORS 110 AMERICAN BOULEVARD TURNERSVILLE, NJ 08012		NJ							No
ALLIED PAINTING 4 LARWIN ROAD CHERRY HILL, NJ 08034		NJ							No
ALLSPEC CONSTRUCTION INC 175 COMMERCE DRIVE FT WASHINGTON, PA 19034		PA							No
ALN CONSTRUCTION 104 SANDY DRIVE NEWARK, DE 19713		DE							No
ALPHA PAINTING & CONST CO 6800 QUAD AVENUE BALTIMORE, MD 21237		MD							No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
ALPHA PAINTINGLIBERTY MAINTEN 6800 QUAD AVENUE BALTIMORE, MD 21237		MD							No
AMERICAN INTERIOR CONSTR INC 3560 WINDING WAY NEWTOWN SQUARE, PA 19073		PA							No
ANCHOR PAINTING INC 214 SUFFOLK RD FLOURTOWN, PA 19031		PA							No
ANDERSEN INTERIOR CONTRACTING P O BOX 10362 FAIRFIELD, NJ 07004		NJ							No
APEX FINISHING AND PAINTING 23 LAFAYETTE ROAD AUDUBON, NJ 08106		NJ							No
APPLEWOOD ENTERPRISES 331 MAPLE AVENUE HORSHAM, PA 19044		PA							No
ARENA MAINTENANCE SOLUTIONS 331 MAPLE AVENUE HORSHAM, PA 19044		PA							No
ARTISAN DISPLAY INC 1239 EAST 6TH STREET RED HILL, PA 18076		PA							No
ASSOCIATED SPECIALTY CONTRACTG 98 LACRUE AVE GLEN MILLS, PA 19342		PA							No
ATHENA CONTRACTING INC 2825 SOUTH WARNOCK STREET PHILADELPHIA, PA 19148		PA							No
ATLAS PAINTING & SHEETING CORP 465 CREEKSIDE DRIVE AMHERST, NY 14228		NY							No
ATRIUM INTERNATIONAL 600 W GERMANTOWN PIKE PLYMOUTH MEETING, PA 19462		PA							No
ATSALIS BROTHERS PAINTING CO 24595 GROESBECK HIGHWAY WARREN, MI 48089		MI							No
AVALOTIS CORPORATION 400 JONES STREET VERONA, PA 15147		PA							No
B J MCGLONE & CO OA 40 BRUNSWICK AVE EDISON, NJ 08818		NJ							No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
B V F CONSTRUCTION CO 78 TOMLINSON RD HUNTINGDON VALLEY, PA 19006		PA							No
BCT WALLS & CEILINGS 94 WALKER LANE NEWTOWN, PA 18910		PA							No
BEDWELL COMPANY 1380 WILMINGTON PIKE WEST CHESTER, PA 19381		PA							No
BIG MOUNTAIN IMAGING 3201 SOUTH 26TH STREET PHILADELPHIA, PA 19145		PA							No
BIGELOW BROTHERS P O BOX 264 HADDON HEIGHT, NJ 08035		NJ							No
BLASZ CONSTRUCTION 830 PENNSYLVANIA BLVD FEASTERVILLE, PA 19053		PA							No
BOCK CONSTRUCTION 2800 SOUTHAMPTON ROAD PHILADELPHIA, PA 19154		PA							No
BOWEN PAINTING INC ATTN JOHN BOWEN GLASSBORO, NJ 08028		NJ							No
BRAND ENERGY SERVICES 740 VETERANS DRIVE SWEDESBORO, NJ 08085		NJ							No
BRANDYWINE INTERIORS 34 INDUSTRIAL BLVD NEW CASTLE, DE 19720		DE							No
BRIDGES R US PAINTING CO INC 419 BLOSSOM AVE CAMPBELL, OH 44405		OH							No
BUTTONWOOD CO INC PO BOX EAGLEVILLE, PA 19408		PA							No
C ANTHONY PAINTING INC 199 HEFFNER ROAD LIMERICK, PA 19468		PA							No
C ERICKSON & SONS 2200 ARCH ST PHILADELPHIA, PA 19103		PA							No
CPC ENTERPRISES OB 1412 WALNUT STREET NORRISTOWN, PA 19401		PA							No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
CANNON SLINE INC(OA) 1325 W DETROIT BLVD PENSACOLA, FL 32534		FL							No
CAVANAUGH WALL SOLUTIONS 602 JEFFERS CIRCLE EXTON, PA 19341		PA							No
CEILINGS INC P O BOX 298 NORRISTOWN, PA 19404		PA							No
CENTEX ENVIRONMENTS 1050 COLWELL LANE CONSHOHOCKEN, PA 19428		PA							No
CHOICE COATING INC 201 WELSFORD RD FAIRLESS HILLS, PA 19030		PA							No
CIRCLE WALLCOVERINGS 111 PARK DRIVE MONTGOMERYVILLE, PA 18936		PA							No
CIRIGNANO CONTRACTING 750 W CALIFORNIA AVENUE ABSECON, NJ 08201		NJ							No
CLEMENS CONSTRUCTION COMPANY 1435 WALNUT STREET PHILADELPHIA, PA 19102		PA							No
COASTLINE CORPORATION 414 W DELILAH RD PLEASANTVILLE, NJ 08232		NJ							No
COMMERCIAL WALLCOVERING 4201 NESHAMINY BLVD BENSALEM, PA 19020		PA							No
COMPONENT ASSEMBLY SYSTEMS 620 FIFTH AVENUE PELHAM, NY 10803		NY							No
CORCON INC OA 3763 MCCARTNEY ROAD LOWELLVILLE, OH 44436		OH							No
DC ELECTRIC INC 3036 TAFT RD EAST NORRITON, PA 19403		PA							No
DALE CONSTRUCTION CO INC 70 LIMEKILN PIKE GLENSIDE, PA 19038		PA							No
DANCO PAINTING LLC 3020 S BROAD STREET PHILADELPHIA, PA 19145		PA							No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
DC21 ADMINISTRATION OFFICES 2980 SOUTHAMPTON-BYBERRY PHILADELPHIA, PA 19154		PA							No
DELTA DRYWALL 430 COMMERCE LANE WEST BERLIN, NJ 08091		NJ							No
DEPALMA CONTRACTING INC 2113 ROUTE 37 EAST TOMS RIVER, NJ 08753		NJ							No
DUGGAN & MARCON INC OA 3400 HIGH POINT BOULEVARD BETHLEHEM, PA 18017		PA							No
DUPUY CONSTRUCTION SERVICES 25 SOUTH MAIN ST 5 YARDLEY, PA 19067		PA							No
DV CONSTRUCTION SERVICES 942 BLACK ROCK ROAD GLADWYNE, PA 19035		PA							No
EAST COAST WALL SYSTEMS LLC 101 STACY HAINES ROAD LUMBERTON, NJ 08048		NJ							No
EDI WALLCOVERING CO 111 PARK DRIVE MONTGOMERYVILLE, PA 18936		PA							No
ELITE PAINTING 204 BELLA DRIVE BROOMALL, PA 19008		PA							No
ENVIRO PAINT LLC 6 PRINCE STREET BORDENTOWN, NJ 08505		NJ							No
EQUINOX MANAGEMENT & CO 1535 N SYDENHAM ST PHILADELPHIA, PA 19121		PA							No
FASTRACK CONSTRUCTION 175 COMMERCE DRIVE FT WASHINGTON, PA 19034		PA							No
FINE GROUP 1160 RT 22 WEST MOUNTAINSIDE, NJ 07092		NJ							No
FLORKOWSKI BUILDERS 2725 E CAMBRIA STREET PHILADELPHIA, PA 19134		PA							No
FLUOR MAINTENANCE SERVICE 240 DALWILL ST MANDEVILLE, LA 70471		LA							No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
FRANK LUTTER INC PO BOX 58 AMBLER, PA 19002		PA							No
FROMKIN BROS INC OA 125 CLEARVIEW ROAD EDISON, NJ 08818		NJ							No
G C ZARNAS & CO INC 850 JENNINGS ST BETHLEHEM, PA 18017		PA							No
GPE INC 812 STATE ROAD PRINCETON, NJ 08540		NJ							No
GRACIE PAINTING LLC 1222 E COLUMBIA AVE 24 PHILADELPHIA, PA 19125		PA							No
GRAHAM PAINTING 7144 WISSINOMING STREET PHILADELPHIA, PA 19135		PA							No
GUILD MATERIAL APPLICATION INC 721 SHELBOURNE ROAD READING, PA 19606		PA							No
GUY C LONG INC 809 MONTBARD DR WEST CHESTER, PA 19382		PA							No
HAGEN CONSTRUCTION 2207 STATE ROAD BENSALEM, PA 19020		PA							No
HAHR & LLYONS CONST LLC OA 24 COKESBURY ROAD - SUITE 8 LEBANON, NJ 08833		NJ							No
HEARTWOOD BUILDING GROUP 4 SUMMIT PLACE PHILADELPHIA, PA 19128		PA							No
HELBLING BROS INT 140 FRANKLIN AVE CHELTENHAM, PA 19012		PA							No
HERCULES PAINTING COMPANY 1102 SAMPSON STREET NEW CASTLE, PA 16101		PA							No
HERCULESVIMAS PNTG JV LLC OA 1102 SAMPSON ST NEW CASTLE, PA 16101		PA							No
HISPANIC VENTURES 100 N PHILADELPHIA, PA 19103		PA							No

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								Yes	No
HMS INTERIORS INC 380 THREE TUN ROAD MALVERN, PA 19355		PA							No
IJS 10 HUNT ROAD LEVITTOWN, PA 19056		PA							No
INTEGRITY INTERIORS 280 BELLA LANE KING OF PRUSSIA, PA 19406		PA							No
INTERIOR INSTALLATION SRVCS OA PO BOX 10236 GREEN BAY, WI 54307		WI							No
J & M INTERIORS OB 1308 N MAGNOLIA AVE SUITE D EL CAJON, CA 92020		CA							No
J J WHITE INC 5500 BINGHAM ST PHILADELPHIA, PA 19120		PA							No
JADE PAINTING ENTERPRISE 1230 E COLUMBIA AVENUE PHILADELPHIA, PA 19125		PA							No
JAG'D CONSTRUCTION 545 COITSVILLE HUBBARD RD YOUNGSTOWN, OH 44505		OH							No
JAMES HARPER PAINTING 332 TRENTON RD FAIRLESS HILLS, PA 19030		PA							No
JOHN CANNING & CO LTD(OA) 150 COMMERCE CT CHESHIRE, CT 06410		CT							No
JOHN S MC MANUS INC 9 SMITHBRIDGE ROAD CHESTER HEIGHTS, PA 19017		PA							No
JOHN WEBER INC 4718 A STREET PHILADELPHIA, PA 19120		PA							No
JOHNSON & GRIFFITHS 1004 GREEN STREET HARRISBURG, PA 17102		PA							No
JUPITER PAINTING CO 1500 RIVER ROAD CROYDON, PA 19021		PA							No
KAY & SONS 56 BUTTONWOOD STREET NORRISTOWN, PA 19401		PA							No

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								Yes	No
KCCI - KATZIANER CONSTRUCTION 1420 EASTON ROAD WARRINGTON, PA 18976		PA							No
KUEHNLE-WILSON INC 555 COMMERCE DRIVE YEADON, PA 19050		PA							No
L & L PAINTING 900 SOUTH OYSTER BAY ROAD HICKSVILLE, NY 11801		NY							No
L R COSTANZO CO INC 123 NORTH MAIN AVE SCRANTON, PA 18504		PA							No
LANDCO INC 3027 TEESDALE STREET PHILADELPHIA, PA 19152		PA							No
LANE CONSTRUCTION 90 FIELDSTONE COURT CHESHIRE, CT 06410		CT							No
LATINO PAINTING COMPANY 45 E CITY AVE BALA CYNWYD, PA 19004		PA							No
LEAKS CONSTRUCTION LLC OA 175 COMMERCE DRIVE FT WASHINGTON, PA 19034		PA							No
LENICK CONSTRUCTION 1994 YORK ROAD JAMISON, PA 18928		PA							No
LIBERTY MAIN-ALPHA PAINT A JV 777 N MERIDIAN ROAD YOUNGSTOWN, OH 44509		OH							No
LIBERTYALPHA JV 6800 QUAD AVENUE BALTIMORE, MD 21237		MD							No
LIBERTY-ALPHA JV LLC 777 N MERIDIAN ROAD YOUNGSTOWN, OH 44509		OH							No
LORENZON CONSTRUCTION COMPANY 2411 CROFTON LANE - SUITE 9 CROFTON, MD 21114		MD							No
M PAINTING CO INC 89 DARCY STREET NEWARK, NJ 07105		NJ							No
M SCHNOLL & SONS 3151-69 WEIKEL STREET PHILADELPHIA, PA 19134		PA							No

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								Yes	No
MACY'S PAYROLL 9111 DUKE BOULEVARD MASON, OH 45040		OH							No
MANGO & VACARINO PAINTING 1411 GRAMS WAY GARNET VALLEY, PA 19060		PA							No
MANSFIELD BROTHERS 311 SUMNEYTOWN PIKE NORTH WALES, PA 19454		PA							No
MARINIS BROS INC 755 GRANTHAM LN NEW CASTLE, DE 19720		DE							No
MARY CLEARY DRYWALL & CORP 2432 ARLINGTON AVE ABINGTON, PA 19001		PA							No
MASON BUILDING GROUP 35 ALBE DRIVE NEWARK, DE 19702		DE							No
MBA ENTERPRISES-HAGEN CNST LLC 2207 STATE ROAD BENSALEM, PA 19020		PA							No
MC DONALD PAINTING 12301 MCNULTY RD UNIT E PHILADELPHIA, PA 19154		PA							No
MERCHANT CONSTRUCTION CO 160 EMERSON STREET WOODBURY, NJ 08096		NJ							No
MGM INDUSTRIES 6835 GREENWAY AVE PHILADELPHIA, PA 19142		PA							No
MODERNFOLD STYLES INC 802 KING AVE CHERRY HILL, NJ 08002		NJ							No
MORRISON PAINTING 784 PARK ROAD LANSDALE, PA 19446		PA							No
MOSER CUSTOM CONSTRUCTION LLC 425 DELAWARE AVENUE HELLERTOWN, PA 18055		PA							No
MVP INTERIORS PO BOX 94 WILLIAMSTOWN, NJ 08094		NJ							No
NESMITH & COMPANY INC 2440-48 TASKER STREET PHILADELPHIA, PA 19145		PA							No

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								Yes	No
NIC CONSTRUCTION LLC 118 MILLSTONE WAY MONROEVILLE, NJ 08343		NJ							No
NORTH EAST CONTRACTORS 87 BLUE HEN DRIVE NEWARK, DE 19713		DE							No
NORTHWOOD CONSTRUCTION CO INC 70 COMMERCE DRIVE WARMINSTER, PA 18974		PA							No
NOVINGERS INC 1441 STONERIDGE DRIVE MIDDLETOWN, PA 17057		PA							No
ODYSSEY PAINTING CO INC OA P O BOX 7 HOUSTON, PA 15342		PA							No
ONE-PIECE DRYWALL INC 3324 N ROCKFIELD DRIVE WILMINGTON, DE 19810		DE							No
PALESTINI WALLCOVERING INC 35 PLUMSTEAD ROAD SEWELL, NJ 08080		NJ							No
PAPER MASTER LLC 323 ELTON LANE GALLOWAY, NJ 08205		NJ							No
PAUL LABADIE 131 LARK DRIVE HOLLAND, PA 18966		PA							No
PAUL RESTALL COMPANY JS PO BOX 250 SWARTHMORE, PA 19081		PA							No
PENN ACOUSTICS INC 551 EASTON RD WARRINGTON, PA 18976		PA							No
PHA PAINTER GLAZIER & DRYWALL 1800 SOUTH 32ND STREET PHILADELPHIA, PA 19145		PA							No
PHILA CARPENTRY SYSTEMS 509 VINE ST PHILA, PA 19106		PA							No
PHILADELPHIA D & M INC 500 DAVIS DRIVE PLYMOUTH MEETING, PA 19462		PA							No
PONNS & CO INC P O BOX 368 ESSINGTON, PA 19029		PA							No

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								Yes	No
PREMIUM PAINTING 5317 DELMAR DRIVE CLIFTON HEIGHTS, PA 19018		PA							No
PROGREEN PAINTING LLC P O BOX 18 NORRISTOWN, PA 19404		PA							No
REDEVELOPMENT AUTHORITY OA OF PHILADELPHIA PHILADELPHIA, PA 19107		PA							No
REGAL PAINTING CO 45 NOCENTINO DRIVE SWEDESBORO, NJ 08085		NJ							No
REVO INDUSTRIES 300 E LANCASTER AVE WYNNEWOOD, PA 19096		PA							No
ROBERT SEAN CONSTRUCTION 921A BETHLEHEM PIKE AMBLER, PA 19002		PA							No
RUSS KELLY INC OA 12 ORCHARD WAY MT LAUREL, NJ 08054		NJ							No
S & S PAINTING WALLCOVERING GLADWYNE, PA 19035		PA							No
SALVO CONSTRUCTION INC PO BOX 8204 CHERRY HILL, NJ 08002		NJ							No
SEAMLESS FLOORING SOLUTION INC 331 MAPLE AVE HORSHAM, PA 19044		PA							No
SERVICE PAINTING INC P O BOX 433 MARCUS HOOK, PA 19061		PA							No
SHAFFER & DESOUZA 17 MIFFLIN AVENUE HAVERTOWN, PA 19083		PA							No
SHANNON PLASTERING & DRY CARRIAGE HOUSE CINNAMINSON, NJ 08077		NJ							No
SHOOSTER DEVELOPMNT P O BOX 349 MEDIA, PA 19063		PA							No
SIOUTIS COATING ENTERPRISES 406 NORTH SPROUL ROAD BROOMALL, PA 19008		PA							No

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								Yes	No
SMITH CONSTRUCTION CO 3331 STREET ROAD BENSALEM, PA 19020		PA							No
SPECIALTY WOODWORK 1383 LAKE ROAD FEASTERVILLE, PA 19053		PA							No
SPECTRUM ARENA LP BROAD ST PATTISON PHILADELPHIA, PA 19148		PA							No
STENTON CORPORATION P O BOX 456 ESSINGTON, PA 19029		PA							No
STONEYBROOK PAINTING 44 SCHOOLHOUSE LN LEVITTOWN, PA 19055		PA							No
T III ENTERPRISES INC PO BOX 119 HORSHAM, PA 19044		PA							No
TANGLEWOOD PAINTING 278 BRIDGEWATER ROAD BROOKHAVEN, PA 19015		PA							No
THE PHILLIES CITIZENS BANK PARK PHILADELPHIA, PA 19148		PA							No
THE RIFF GROUP 100 SCHELL LANE PHOENIXVILLE, PA 19460		PA							No
THOMAS BUILDING GROUP 35 ALBE DRIVE NEWARK, DE 19702		DE							No
THOMAS J BURLEIGH PAINTING INC 228 DORA AVE HORSHAM, PA 19044		PA							No
TORRADO CONSTRUCTION CO 3311-13 EAST THOMPSON ST PHILADELPHIA, PA 19134		PA							No
TREND PAINTING PO BOX 811 DOYLESTOWN, PA 18901		PA							No
TRITECH 328 STONYHILL DRIVE CHALFONT, PA 18914		PA							No
TYSZKA WALLCOVERING 2569 B HUNTINGDON PIKE HUNTINGDON VALLEY, PA 19006		PA							No

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								Yes	No
UNION COUNTY CONSTRUCTION GROU 638 CHERRY STREET GLOUCESTER CITY, NJ 08030		NJ							No
UNION PAINTING LLC OB 12239 NW CORNELL PORTLAND, OR 97229		OR							No
VAN HAWK PAINTING 331 MAPLE AVENUE HORSHAM, PA 19044		PA							No
VICTORY PAINTING LLC PO BOX 12585 PHILADELPHIA, PA 19151		PA							No
WELLCRAFT CONSTRUCTION CO 180 NEW ROAD SOUTHAMPTON, PA 18966		PA							No
WILLIAM STEELE & SONS 400 STENTON AVENUE PLYMOUTH MEETING, PA 19462		PA							No
WM PROUD MASONRY RESTORATION 2610 N AMERICAN ST PHILADELPHIA, PA 19133		PA							No
WYATT INC 4545 CAMPBELLS RUN ROAD PITTSBURGH, PA 15205		PA							No
ZACK PAINTING COMPANY 900 KING GEORGES ROAD FORDS, NJ 08863		NJ							No

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Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
IUPAT DISTRICT COUNCIL NO 21 JOB RECOVERY FUND	FORM 990 PAGE 10	23-2860609

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

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

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

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶	13	

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

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	0
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	